

Financial Statements and
Related Information

2015

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2015



Strothman+Co

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Jefferson County Board of Education High School Activity Funds

June 30, 2015

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Independent Auditors' Report



Members of the Board
Jefferson County Board of Education
Louisville, Kentucky

Report on Financial Statement

We have audited the accompanying combined statement of fiduciary net position of the High School Activity Funds (the "Activity Funds") of the Jefferson County Board of Education (the "District") as of June 30, 2015, and the related notes to the combined statement of fiduciary net position, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the District's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the combined statement of fiduciary net position referred to above presents fairly, in all material respects, the financial position of the Activity Funds of the District as of June 30, 2015 in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (Unaudited) on pages 3 and 4 be presented to supplement the combined statement of fiduciary net position. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Management's Discussion and Analysis (Unaudited) in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statement, and other knowledge we obtained during our audit of the financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

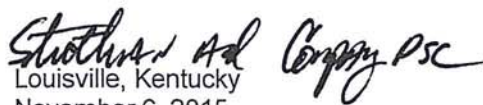
Other Information

Our audit was conducted for the purpose of forming an opinion on the combined statement of fiduciary net position taken as a whole. The combining information listed in the preceding table of contents on pages 10 through 113, is presented for purposes of additional analysis and is not a required part of the financial statement of the Activity Funds of the District.

This information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. This information has been subjected to the auditing procedures applied in our audit of the financial statement and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have issued a report dated November 6, 2015 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of this report is to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance related to the Activity Funds.


Louisville, Kentucky
November 6, 2015

Management's Discussion and Analysis (Unaudited)

Jefferson County Board of Education High School Activity Funds

June 30, 2015

The management team of the Jefferson County Board of Education (the "District") presents this Management's Discussion and Analysis (Unaudited) of the High School Activity Funds (the "Activity Funds") for the fiscal year ended June 30, 2015. Please read it in conjunction with the Activity Funds' combined statement of fiduciary net position which is on page 5.

Government Structure

The thirty high schools and technical centers sponsor programs to supplement the activities provided by the District. These supplemental activities are accounted for in various funds categorized by the particular activity or group involved. The District prescribes policies for the supervision and administration of the Activity Funds, and generally has custodial responsibility over these funds. Such custodial responsibility is mandated by the Kentucky Department of Education.

Basic Financial Statements

This financial report includes the combined statement of fiduciary net position, combining statements of fiduciary net position and cash receipts and disbursements, and the supplemental schedules of cash receipts and disbursements by activity for all thirty high schools, technical centers and programs. The Independent Auditors' Report on this information precedes this Management's Discussion and Analysis (Unaudited).

The Activity Funds of the District are being presented as agency funds in accordance with Governmental Accounting Standards Board Opinion No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, and related standards.

Financial Highlights

Total assets of all Activity Funds amounted to \$5,050,665 at June 30, 2015, compared to \$4,954,016 of total assets in the prior year, which reflects an increase of \$96,649. At June 30, 2015, total assets consist primarily of cash and temporary cash investments totaling \$4,831,569, compared to June 30, 2014 which reflected cash and temporary cash investments of \$4,698,321. This increase in cash and temporary cash investments was due primarily to the decrease in inventory of \$22,554 during the fiscal year ended June 30, 2015. Total liabilities of all Activity Funds amounted to \$5,050,665 at June 30, 2015, compared to total liabilities of \$4,954,016 in the prior year.

High schools generate receipts for the Activity Funds primarily from student fees, athletic event admissions, fund raising projects and donations, and allocations from the District. Cash receipts of the Activity Funds amounted to \$12,475,372 during the fiscal year ended June 30, 2015, which reflects a \$818,617 decrease over the prior year's cash receipts of \$13,293,989. Disbursements by the Activity Funds amounted to \$12,314,824 and \$13,269,921 during the fiscal years ended June 30, 2015 and 2014, respectively.

Continued

Management's Discussion and Analysis (Unaudited)--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2015

Contacting the Jefferson County Board of Education Financial Management

This financial report is designed to provide a general overview of the finances of the Activity Funds and to show management's accountability for these funds. If you have questions about this report or need additional information, contact the Chief Financial Officer/Treasurer of the Jefferson County Board of Education, P.O. Box 34020, Louisville, Kentucky 40232-3674.

Combined Statement of Fiduciary Net Position

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2015

Assets

Cash	\$ 3,947,129
Temporary cash investments	884,440
Accounts receivable	22,126
Inventory	<u>196,970</u>

Total Assets \$ 5,050,665

Liabilities

Accounts payable	\$ 249,815
Due to student groups	<u>4,800,850</u>

Total Liabilities \$ 5,050,665

See Notes to Combined Statement of Fiduciary Net Position

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2015

Note A--Fund Structure and Summary of Significant Accounting Policies

Fund Structure--The Jefferson County Board of Education (the "District") High School Activity Funds (the "Activity Funds") provide funding for the programs in thirty high schools and technical centers and to supplement the activities provided by the District. The District prescribes policies for the supervision and administration of the Activity Funds in accordance with the requirements of the Kentucky Department of Education as set forth in its publication, "A Uniform Program of Accounting for School Activity Funds." Salaries for the treasurers of Activity Funds and other administrative support are paid by the District and recorded in the District's General Fund.

High schools generate revenue for the Activity Funds primarily from allocations from the District, athletic event admissions, fund raising projects and donations.

Basis of Accounting--The combined statement of fiduciary net position of the Activity Funds has been prepared in conformity with generally accepted accounting principles as applied to government units. The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The combined statement of fiduciary net position was prepared in accordance with GASB No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, and related standards.

The Activity Funds are fiduciary/agency funds of the District. For financial statement purposes, the accounting treatment applied to a fund is determined by its measurement focus. These fiduciary/agency funds are accounted for by using an economic resources measurement focus and the accrual basis of accounting.

Inventory--Inventory, consisting primarily of bookstore supplies and vending machine supplies, is stated at the lower of cost (first-in, first-out method) or market.

Use of Estimates--The preparation of the combined statement of fiduciary net position requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of this financial statement. Actual results could differ from those estimates.

Subsequent Events--In preparing this financial statement, management of the District has evaluated events and transactions for potential recognition or disclosure through November 6, 2015, the date the financial statement was available to be issued.

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2015

Note B--Cash and Temporary Cash Investments

Generally accepted accounting principles require the Activity Funds to disclose how they address custodial credit risk, interest rate risk, credit risk, and concentration of credit risk.

Statutes authorize the Activity Funds to invest in the following:

- (1) Obligations of the United States and of its agencies and instrumentalities, repurchase agreements, and specially approved AAA rated corporate bonds;
- (2) Bonds or certificates of indebtedness of the Commonwealth of Kentucky and of its agencies and municipalities;
- (3) Any savings and loan associations insured by an agency of the United States up to the amount insured;
- (4) Interest bearing deposits in national and state banks chartered in Kentucky and insured by an agency of the United States up to the amount so insured, and in larger amounts providing such bank shall pledge securities having a current quoted market value at least equal to any uninsured deposits.

Temporary cash investments consist of certificates of deposit at various financial institutions located in Jefferson County, Kentucky, with various maturity dates and rates of interest. Such temporary cash investments are stated at cost, which approximates their market value.

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Activity Funds' deposits may not be returned to it. All cash deposits and temporary cash investments of the Activity Funds are covered by depositor insurance provided by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000 per depositor. Any amounts in excess of FDIC coverage are covered by pledged securities at the various financial institutions in the District's name.

By investing in certificates of deposit, the Activity Funds have minimized their exposure to credit risk. Interest rate risk is minimized by primarily investing in certificates of deposits with maturity dates of one year or less.

Continued

Notes to Combined Statement of Fiduciary Net Position--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2015

Note B--Cash and Temporary Cash Investments--Continued

Temporary cash investment activity during the year ended June 30, 2015 is summarized as follows:

	Temporary Cash Investments July 1, 2014	Deposits	Withdrawals	Temporary Cash Investments June 30, 2015
Atherton High School	\$ 5,000			\$ 5,000
Ballard High School	49,108			49,108
Brown School	20,056			20,056
Buechel Metropolitan High School	10,012			10,012
Butler Traditional High School	95,000			95,000
Churchill Park School	3,300		\$ 3,300	
DuPont Manual High School	150,000			150,000
Eastern High School	25,000			25,000
Fairdale High Magnet Career Academy	80,000			80,000
Fern Creek Traditional High School	74,000		24,000	50,000
Iroquois High Magnet Career Academy	10,000			10,000
Jeffersontown High Magnet Career Academy	62,958			62,958
Louisville Male Traditional High School	97,000			97,000
Pleasure Ridge Park High Magnet Career Academy	30,000			30,000
Seneca High Magnet Career Academy	60,592			60,592
State Agency Schools	37,413			37,413
Valley High Magnet Career Academy	30,000			30,000
Western Math Science Technology Magnet High School	10,000			10,000
Youth Performing Arts School	62,301			62,301
	<u>\$ 911,740</u>	<u>\$</u>	<u>\$ 27,300</u>	<u>\$ 884,440</u>

Notes to Combined Statement of Fiduciary Net Position--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2015

Note C--Future Funding

Funding for the Activity Funds is generally dependent upon the fund raising ability of the students, parents and others in the high schools, and the success of the other programs. Continuation of the various activities in each high school is predicated upon the ability of students, parents and others to raise funds, upon the students' intent to continue their activities, and upon the District's continued support of these activities.

Combining Information

Combining Statement of Fiduciary Net Position

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2015

	Total	Atherton High School	Ballard High School
Assets			
Cash	\$ 3,947,129	\$ 169,160	\$ 419,593
Temporary cash investments	884,440	5,000	49,108
Accounts receivable	22,126		11
Inventory	196,970	1,589	17,330
Total Assets	\$ 5,050,665	\$ 175,749	\$ 486,042
Liabilities			
Accounts payable	\$ 249,815	\$ 21,117	\$ 134,653
Due to student groups	4,800,850	154,632	351,389
Total Liabilities	\$ 5,050,665	\$ 175,749	\$ 486,042

Continued

Combining Statement of Fiduciary Net Position--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2015

	Breckinridge Metropolitan High School	Brown School	Buechel Metropolitan High School
Assets			
Cash	\$ 7,437	\$ 71,233	\$ 9,831
Temporary cash investments		20,056	10,012
Accounts receivable		2	
Inventory	33	721	
	<u>33</u>	<u>721</u>	<u></u>
Total Assets	<u><u>\$ 7,470</u></u>	<u><u>\$ 92,012</u></u>	<u><u>\$ 19,843</u></u>
Liabilities			
Accounts payable	\$ 900		
Due to student groups	6,570	\$ 92,012	\$ 19,843
	<u>6,570</u>	<u>\$ 92,012</u>	<u>\$ 19,843</u>
Total Liabilities	<u><u>\$ 7,470</u></u>	<u><u>\$ 92,012</u></u>	<u><u>\$ 19,843</u></u>

Continued

Combining Statement of Fiduciary Net Position--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2015

	Butler Traditional High School	Central High Magnet Career Academy	Churchill Park School
Assets			
Cash	\$ 328,904	\$ 174,809	\$ 79,171
Temporary cash investments	95,000		
Accounts receivable	10		
Inventory	18,211		454
Total Assets	\$ 442,125	\$ 174,809	\$ 79,625
Liabilities			
Accounts payable	\$ 3,666		\$ 108
Due to student groups	438,459	\$ 174,809	79,517
Total Liabilities	\$ 442,125	\$ 174,809	\$ 79,625

Continued

Combining Statement of Fiduciary Net Position--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2015

	Doss High Magnet Career Academy	DuPont Manual High School	Eastern High School
Assets			
Cash	\$ 68,591	\$ 401,351	\$ 205,477
Temporary cash investments		150,000	25,000
Accounts receivable		18	5
Inventory	12,158	2,638	259
Total Assets	\$ 80,749	\$ 554,007	\$ 230,741
Liabilities			
Accounts payable	\$ 4,272	\$ 1,152	
Due to student groups	76,477	552,855	\$ 230,741
Total Liabilities	\$ 80,749	\$ 554,007	\$ 230,741

Continued

Combining Statement of Fiduciary Net Position--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2015

	Fairdale High Magnet Career Academy	Fern Creek Traditional High School	Iroquois High Magnet Career Academy
Assets			
Cash	\$ 104,571	\$ 67,999	\$ 39,074
Temporary cash investments	80,000	50,000	10,000
Accounts receivable	20	2,616	
Inventory	5,115	16,276	6,519
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u><u>\$ 189,706</u></u>	<u><u>\$ 136,891</u></u>	<u><u>\$ 55,593</u></u>
Liabilities			
Accounts payable	\$ 7,432	\$ 6,939	\$ 2,423
Due to student groups	182,274	129,952	53,170
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u><u>\$ 189,706</u></u>	<u><u>\$ 136,891</u></u>	<u><u>\$ 55,593</u></u>

Continued

Combining Statement of Fiduciary Net Position--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2015

	Jefferson County High School	Phoenix School of Discovery	Jefferson- town High Magnet Career Academy
Assets			
Cash	\$ 382,128	\$ 11,155	\$ 48,784
Temporary cash investments			62,958
Accounts receivable	1,700	6,016	135
Inventory	1,343	166	64
	<u>1,343</u>	<u>166</u>	<u>64</u>
Total Assets	<u><u>\$ 385,171</u></u>	<u><u>\$ 17,337</u></u>	<u><u>\$ 111,941</u></u>
Liabilities			
Accounts payable	\$ 2,058	\$ 317	\$ 3,058
Due to student groups	383,113	17,020	108,883
	<u>383,113</u>	<u>17,020</u>	<u>108,883</u>
Total Liabilities	<u><u>\$ 385,171</u></u>	<u><u>\$ 17,337</u></u>	<u><u>\$ 111,941</u></u>

Continued

Combining Statement of Fiduciary Net Position--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2015

	Liberty High School	Louisville Male Traditional High School	Moore Traditional School
Assets			
Cash	\$ 8,756	\$ 454,314	\$ 88,533
Temporary cash investments		97,000	
Accounts receivable			638
Inventory	170	34,304	32,844
Total Assets	\$ 8,926	\$ 585,618	\$ 122,015
Liabilities			
Accounts payable		\$ 8,719	\$ 14,409
Due to student groups	\$ 8,926	576,899	107,606
Total Liabilities	\$ 8,926	\$ 585,618	\$ 122,015

Continued

Combining Statement of Fiduciary Net Position--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2015

	Pleasure Ridge Park High Magnet Career Academy	Seneca High Magnet Career Academy	Shawnee High Magnet Career Academy
Assets			
Cash	\$ 155,463	\$ 53,489	\$ 34,528
Temporary cash investments	30,000	60,592	
Accounts receivable	6,025	8	1,253
Inventory	3,552	1,725	2,995
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u><u>\$ 195,040</u></u>	<u><u>\$ 115,814</u></u>	<u><u>\$ 38,776</u></u>
Liabilities			
Accounts payable	\$ 1,949	\$ 810	\$ 7,048
Due to student groups	193,091	115,004	31,728
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u><u>\$ 195,040</u></u>	<u><u>\$ 115,814</u></u>	<u><u>\$ 38,776</u></u>

Continued

Combining Statement of Fiduciary Net Position--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2015

	Southern High Magnet Career Academy	State Agency Schools	T.A.P.P. Program
Assets			
Cash	\$ 137,688	\$ 67,510	\$ 42,350
Temporary cash investments		37,413	
Accounts receivable	875	51	625
Inventory	800		363
Total Assets	\$ 139,363	\$ 104,974	\$ 43,338
Liabilities			
Accounts payable		\$ 5,434	\$ 681
Due to student groups	\$ 139,363	99,540	42,657
Total Liabilities	\$ 139,363	\$ 104,974	\$ 43,338

Continued

Combining Statement of Fiduciary Net Position--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2015

	Valley High Magnet Career Academy	Waggener Traditional High School	Western Math Science Technology Magnet High School
Assets			
Cash	\$ 96,998	\$ 77,002	\$ 27,605
Temporary cash investments	30,000		10,000
Accounts receivable	460	1,644	1
Inventory	26,554	5,668	
	<u>26,554</u>	<u>5,668</u>	<u></u>
Total Assets	<u><u>\$ 154,012</u></u>	<u><u>\$ 84,314</u></u>	<u><u>\$ 37,606</u></u>
Liabilities			
Accounts payable	\$ 21,605	\$ 441	
Due to student groups	132,407	83,873	\$ 37,606
	<u>132,407</u>	<u>83,873</u>	<u>\$ 37,606</u>
Total Liabilities	<u><u>\$ 154,012</u></u>	<u><u>\$ 84,314</u></u>	<u><u>\$ 37,606</u></u>

Continued

Combining Statement of Fiduciary Net Position--Continued

**Jefferson County Board of Education
High School Activity Funds**

June 30, 2015

	<u>Youth Performing Arts School</u>
Assets	
Cash	\$ 113,625
Temporary cash investments	62,301
Accounts receivable	13
Inventory	<u>5,119</u>
Total Assets	<u><u>\$ 181,058</u></u>
Liabilities	
Accounts payable	\$ 624
Due to student groups	<u>180,434</u>
Total Liabilities	<u><u>\$ 181,058</u></u>

See Independent Auditors' Report

Combining Statement of Cash Receipts and Disbursements

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Atherton High School	\$ 238,677	\$ 583,376	\$ 652,893	\$ 169,160
Ballard High School	268,528	1,123,106	972,041	419,593
Breckinridge Metropolitan High School	9,358	7,254	9,175	7,437
Brown School	77,149	295,850	301,766	71,233
Buechel Metropolitan High School	22,602	9,741	22,512	9,831
Butler Traditional High School	285,576	727,617	684,289	328,904
Central High Magnet Career Academy	144,912	469,871	439,974	174,809
Churchill Park School	70,674	18,964	10,467	79,171
Doss High Magnet Career Academy	55,317	264,533	251,259	68,591
DuPont Manual High School	372,947	1,250,196	1,221,792	401,351
Eastern High School	342,719	801,901	939,143	205,477
Fairdale High Magnet Career Academy	86,716	477,851	459,996	104,571
Fern Creek Traditional High School	75,298	711,911	719,210	67,999
Iroquois High Magnet Career Academy	7,214	199,154	167,294	39,074
Jefferson County High School	550,744	533,511	702,127	382,128
Phoenix School of Discovery	11,402	21,790	22,037	11,155
Jeffersontown High Magnet Career Academy	24,660	338,327	314,203	48,784

Continued

Combining Statement of Cash Receipts and Disbursements--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Liberty High School	6,291	30,760	28,295	8,756
Louisville Male Traditional School	453,244	1,280,755	1,279,685	454,314
Moore Traditional School	82,191	416,027	409,685	88,533
Pleasure Ridge Park High Magnet Career Academy	80,382	722,178	647,097	155,463
Seneca High Magnet Career Academy	33,754	411,839	392,104	53,489
Shawnee High Magnet Career Academy	16,624	182,298	164,394	34,528
Southern High Magnet Career Academy	106,985	331,357	300,654	137,688
State Agency Schools	75,986	53,726	62,202	67,510
T.A.P.P. Program	33,600	61,503	52,753	42,350
Valley High Magnet Career Academy	81,767	383,124	367,893	96,998
Waggener Traditional High School	52,671	272,854	248,523	77,002
Western Math Science Technology Magnet High School	16,565	146,778	135,738	27,605
Youth Performing Arts School	102,028	347,220	335,623	113,625
Total	\$ 3,786,581	\$ 12,475,372	\$ 12,314,824	\$ 3,947,129

See Independent Auditors' Report

**Supplementary Schedules of Cash Receipts
and Disbursements By Activity**

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Atherton High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Adult Revenue Account	\$ 691	\$ 4,450	\$ 4,173	\$ 968
Academic Competition	17	1,093	1,110	
Activity Supplement		16,323	16,323	
Adult Snack Revenue		258	258	
Agendas - Lost	385	187	572	
AGM - Stanton	89			89
Alumni Scholarship	4,000	1,000	3,000	2,000
Animal Rights fund		109		109
APHG	428	2,245	2,219	454
AP Testing	12,883	32,183	45,066	
Art Club	97			97
Art Department	1,040	4,560	5,593	7
Arabic Club	103			103
Athletic Department	26,911	52,250	68,906	10,255
Athletic - Insurance	455	9,960	9,970	445
Athletic Startup		1,000	1,000	
Athletic Ticket Sales		68,061	68,012	49
Athletic Tournaments		5,017	5,017	
Band - Byrum	20,486	36,586	33,559	23,513
Beta	310	645	645	310
Bookstore Change		400	400	
Business Department	5,508		5,508	
Calculator/Usage Fees	1,522		1,522	
CD Interest	2,190	14		2,204
Change Fund		1,800	1,800	
Charity - D Penner		1,416	1,416	
Chess Team	353	1,509	1,519	343
Chinese Club	2			2
Choir Travel	549	19,173	19,713	9
Chorus - Tate		6,107	5,307	800

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Atherton High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Class of 72 - Scholarship	500	220	720	
Class of 82 - Scholarship	3,737		125	3,612
Senior Class	9,681	33,089	38,962	3,808
Junior Class	450	8,479	5,239	3,690
Sophomore Class	202	1,203	669	736
Freshman Class		258		258
Concession - Sports	1,000	8,396	9,396	
Counselor fund	438	390	197	631
Christine Jansing Award	1,500	1,000	2,000	500
Culture Club		115		115
Debate Team	963		45	918
Dollars for Scholars	404		264	140
Drama		19,457	16,325	3,132
Drama Field Trips	869	2,637	3,364	142
Drew Wilson Scholarship	2,003	1,000	1,000	2,003
ECE - Dotter	736	1,198	1,216	718
ECE - Shah	615	253	349	519
English Department	116	156	124	148
ESL - Wade	103		103	
FBLA	588	4,218	4,806	
FCA	211		211	
FCCLA		1,644	1,640	4
Fee Waiver	172	17,964	18,136	
French Club	581	2,391	404	2,568
General	8,040	5,398	10,883	2,555
German Club	223		25	198
Gregory Excel Award	1,000			1,000
Health/Satori	25			25
Holocaust/Penner	718	12,575	13,293	
Hope/Student Emergency	1,239			1,239

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Atherton High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Humanities Department	1,875		1,875	
Technology	2,976		2,976	
IB Testing	3,356	18,369	21,626	99
Japanese Club	23	922	840	105
Jim Marshall Fund	9,395	1,058	3,000	7,453
Library Department	486	320	806	
London - Perry	142		142	
Marine Biology Bennett	1,070	4,071	4,434	707
Men of Quality	76			76
MTRP	1,055	2,008	2,466	597
MTRP Scholarships	111			111
NHS	1,492	1,180	1,396	1,276
Newspaper	258	1,350	1,608	
Pepsi - Vale Bole	1,091	4,703	4,794	1,000
Now Interest Account	4	50		54
Orchestra - Dougherty	2,940	2,027	4,930	37
Outdoor Club	36	1,785	1,785	36
Parking fees	254	8,146	8,400	
PTSO Scholarship	250	750	1,000	
Pepsi - Teachers	3,152	4,100	6,252	1,000
Photography	284			284
Piano - Tate	342	780	1,122	
Principal's Adult Account	348	11	70	289
PSAT	14			14
RAK	25			25
Registration fees	18,722	106,562	125,184	100
RHO Kappa	529	2,344	1,978	895
School Store	8,211	11,532	4,335	15,408
Science - Department	1,488	5,505	6,993	
Social Club		600	353	247

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Atherton High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Spanish Club	912	270	264	918
Spanish Honor Society	277			277
Special Collection	250			250
Sports - Archery		25,410	22,955	2,455
Sports - Baseball	8,914	5,831	11,840	2,905
Sports - Basketball	583	6,732	3,858	3,457
Sports - Girls Basketball	1,517	4,691	6,208	
Sports - Bowling		270	207	63
Sports - Cheerleading	369	6,097	5,854	612
Sports - Cross Country	1,752	10,699	6,391	6,060
Sports - Dance Team	639	1,867	1,387	1,119
Sports - Field Hockey	4,075	11,689	9,143	6,621
Sports - Football	6,821	18,804	24,323	1,302
Sports - Golf	128			128
Sports - Golf Girls	483	700		1,183
Sports - Lacrosse	1,008	3,859	2,780	2,087
Sports - Soccer Girls	4,017	6,470	6,052	4,435
Sports - Soccer Boys	2,727	947	1,150	2,524
Sports - Softball	1,622	8,953	6,757	3,818
Sports - Swimming Boys	2,771	2,900	2,791	2,880
Sports - Tennis Boys	10	200		210
Step Team	88	45	105	28
Sports - Track	94	820	726	188
Sports - Volleyball	412	11,941	11,058	1,295
Sports - Wrestling	477	4,750	3,715	1,512
Steve Lin Choral School	1,431		200	1,231
Student Activities	17,505	14,664	16,767	15,402
Textbooks	5,548	1,036	6,514	70
Trebelosome Choir		150	150	
Vaudeville		4,133	4,109	24

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Atherton High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2015</u>
Wade Excel Award		1,000	691	309
World Language	752	5,524	6,276	
Yearbook	3,647	15,180	8,521	10,306
Y Club	710	15,352	15,800	262
Youth Service Center		420	420	
Subtotal	243,677	757,964	827,481	174,160
Interfund Transfers		(174,588)	(174,588)	
Certificate of Deposit	(5,000)			(5,000)
Total	\$ 238,677	\$ 583,376	\$ 652,893	\$ 169,160

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Ballard High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Academics	\$ 85	\$ 4,845	\$ 4,930	
Administration	4,063	327,949	320,325	\$ 11,687
Advn Lance	438	6,306	3,768	2,976
Advn Pepsi	1,588	12,022	13,427	183
Astronomy Club	48			48
African Exchange	14			14
Alumni	1,151			1,151
AP Testing	657	119,598	4,131	116,124
Art - W Waltman	4,652	11,855	11,790	4,717
Art Smith	7	8		15
ACT PREP	3,515			3,515
Art/Whitehouse		70	70	
At Risk	493	23,688	3,893	20,288
Athletics	29	186,706	186,735	
Athletic Insurance		26,375	26,375	
Auction (Cancer)	87			87
Auditorium	4,997		2,094	2,903
Adult Vending	688	26,648	26,575	761
AV	138	530	516	152
Bach	411	79,055	76,599	2,867
Ballard Band Boosters	57	275	276	56
Ballard Boys BB	1,121	11,155	7,418	4,858
Ballard Memorial	465			465
Ballard Soccer Booster	11,181		4,451	6,730
Beecher Terrace	316			316
Beta	397	2,060	1,961	496
Bookstore	10,953	28,071	25,885	13,139
Boys Baseball	1,938	4,042	2,227	3,753
Boys Golf Team	1,360	5,260	4,476	2,144
Boys Soccer	2,342	70	2,295	117
Boys Tennis	954	2,889	2,264	1,579

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Ballard High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2015</u>
Boys Track		50		50
Business Computer		3,024	3,024	
Change Fund		4,700	4,700	
Cheerleaders	6,946	60,283	56,354	10,875
Chemistry Club	1,908	8,841	7,484	3,265
Chess Team	162	793	643	312
Chicago Trip	3,195	1,190	4,242	143
Chicago Trip		5,490	4,794	696
Choir New York Trip	5,317	8,300	13,517	100
Choir Atlanta	815	16,012	16,827	
Choir Fundraising		2,770	2,770	
Class of 2018		10,000		10,000
Class of 2013	5,921		4,266	1,655
Class of 2014	1,586	669	2,255	
Class of 2015	32,889	22,353	53,233	2,009
Class of 2016	22,768	11,790	12,568	21,990
Class of 2017	11,900	11,166	604	22,462
Collage		899		899
First Ballard Reserve		27		27
Dance Maroon	21,403	27,010	23,248	25,165
Dance Team	5,209	62,321	61,377	6,153
Debate	742	391	775	358
Donations/Crocker's	139			139
Donations		612	612	
Drama	15,799	36,414	35,791	16,422
E - School	25			25
Ece - Cbe	215	955	946	224
English department		208	208	
Environmental club	586			586
Eschels New York Trip	250	1	250	1

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Ballard High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2015</u>
Evans	460	1,025	200	1,285
Faculty Fund	5,940		2,125	3,815
FBLA		10,838	7,119	3,719
FMD Basketball	750	936	686	1,000
Field Hockey	7,104	20,892	4,956	23,040
Fine Arts		744	744	
Foreign Exchange	9,830	5,203	9,468	5,565
Foreign Language		125		125
French Club	206	2,122	2,224	104
Girls Golf	52	510		562
Girls Softball	557			557
Girls Track	1,483		1,025	458
Golf Scramble	1,365			1,365
Health	2,195			2,195
High School Principal	1,226			1,226
Humanities	75		75	
Interest & CDs	829	229		1,058
KYA - KUNA	589			589
Japanese Club	4,339	3,403	1,267	6,475
Jostens	656			656
Land Rover Soccer	600			600
Latin Club	738			738
Lift A Thon Football	250			250
Barc	1,492	416	785	1,123
MU Alpha Theta	1,477	535		2,012
Madrigals	30	23,661	23,362	329
Math - Bean	573			573
Math	963	104	271	796
Mega Media Sum Camp	276			276
MTRP	63			63

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Ballard High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
National Art Honor Society	1,117	4,500	478	5,139
Newspaper	251	2,656	2,907	
Mobile Computer Lab	8,000			8,000
Men of Quality	276	140	287	129
National English Honor	144	160	255	49
NHS	1,619	1,255	990	1,884
Orchestra	1,557	15,088	13,579	3,066
Physics Club	49			49
Ping Pong Club	302			302
Project Graduation	100			100
PSAT	8,603	4,980	2,589	10,994
PSAT	4,688			4,688
Psychology	38		38	
Riggs	180	100	280	
Science Fees	3	160	127	36
Scholarship	750	3,200	3,950	
Science Award - Graham		2,000	750	1,250
Science Olympiad Club	550		290	260
Social Studies - Rich	78			78
Social Studies		769	204	565
Ski Club	2,464	3,500	3,100	2,864
Spanish Club	831	2,519	1,009	2,341
Spanish Honor	134			134
Star Fund Arts Bldg	91			91
Step Team	440			440
Student Technology	745			745
Summer School	13,789	8,200	17,219	4,770
Super Smash Club	73			73
Swimming	1,018	4,524	4,976	566
Trash - Howard	20			20

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Ballard High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
United Basketball League	260			260
Volleyball	4,178	6,181	7,304	3,055
Web Design	145			145
World Language	22			22
Yearbook	29,083	39,935	37,683	31,335
Subtotal	317,636	1,346,356	1,195,291	468,701
Interfund Transfers		(223,250)	(223,250)	
Certificate of Deposit	(49,108)			(49,108)
Total	\$ 268,528	\$ 1,123,106	\$ 972,041	\$ 419,593

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Breckinridge Metropolitan High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2015</u>
At Risk	\$ 853		\$ 853	
Bank Charges		\$ 87	87	
Faculty/Staff Activities	81	724	804	\$ 1
Fred Wiche Award	65			65
Fund for the Arts	833			833
General Fund	4,656	318	467	4,507
In & Out		28	28	
Interest - Account	18		18	
Pepsi	145	2,009	1,691	463
Student Activities	<u>2,707</u>	<u>5,631</u>	<u>6,770</u>	<u>1,568</u>
Subtotal	9,358	8,797	10,718	7,437
Interfund Transfers		<u>(1,543)</u>	<u>(1,543)</u>	
Total	<u><u>\$ 9,358</u></u>	<u><u>\$ 7,254</u></u>	<u><u>\$ 9,175</u></u>	<u><u>\$ 7,437</u></u>

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Brown School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2015</u>
1st Grade A		\$ 795		\$ 795
1st Grade B		892		892
2nd Grade A		664		664
2nd Grade B		141		141
3rd Grade	\$ 24	1,810	\$ 1,834	
4th Grade		429		429
5th Grade		429		429
7th Grade		294		294
8th Grade		294		294
4-5 Team	2,313	24,639	26,952	
5th Grade Trip		5,500	5,500	
6th Grade	2,488	3,608	4,541	1,555
7-8 Team	3,040	4,907	7,947	
7-8 Team Trip	808	29,001	29,809	
7-8 Calculator Rentals		541	541	
AP Biology	3,011	11,482	11,733	2,760
AP Test	462	11,036	11,498	
Adv. Math	521	200	598	123
Art - Elementary	3,421	3,004	3,406	3,019
Art - High	1,422	3,318	4,503	237
Art Honor Society		248	140	108
At Risk Fees	365	13,453	12,060	1,758
Athletic Insurance	431	3,496	3,847	80
Auditorium	4,000	50		4,050
Athletics	1,203	23,042	22,796	1,449
Backner	1	137	138	
Band	4,918	8,801	5,772	7,947
Basketball - Boys		1,110	340	770
Basketball - Girls	1,209	355	350	1,214
Basketball - Boys Middle	175	425		600

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Brown School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Basketball - Girls Middle	385			385
Beta Club		620	86	534
Bowling		700	100	600
Box Tops for Education	572	716	1,138	150
Change Fund		850	850	
Cheer - Elementary	169	508	393	284
Cheerleaders - High	680	954	1,136	498
Cheerleaders - Middle	244			244
Chemistry		2,281	2,173	108
Chorus	2,724	4,726	4,057	3,393
Concessions	4,623	14,781	13,932	5,472
Corey Stauble Grant	192			192
Courtesy Fund	196	905	1,045	56
Dance Team	16			16
Debate Team	371	15,029	15,400	
Doyle	210	894	1,104	
Drama	1,753			1,753
Elementary Basketball		12,298	7,821	4,477
Elementary Basketball	60	1,112	1,172	
Elementary Soccer		885	420	465
English - Jones	11		11	
Ele Music	3,202	1,865	272	4,795
Facility Repairs	365	(160)	95	110
French	614	165		779
Golf	340			340
GSTA		30		30
Humanities	150			150
High School Student Fees	6,429	5,345	11,411	363
In and Out	55	933	983	5
Innsbrook	213		213	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Brown School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Interest Income	71	(72)	(8)	7
Jetter	1,108	878	1,986	
Kindergarten 1		761		761
Kindergarten 2		68		68
Ladies of Zeal	107		107	
Library	3,014	7,444	10,129	329
Lisa Billings	1,135	2,477	3,612	
Lockers	51	15		66
Lois Natkin Scholarship	1,000			1,000
Lost Textbook	1,936	493	2,418	11
Market Day	1,496	1,374	2,870	
Men of Quality	15			15
National Honor Society	467	410	492	385
Newspaper	848	3,312	3,541	619
Niece Larue		954	954	
Orchestra	5,349	10,708	8,934	7,123
Pep Club	2,363	1,863	2,544	1,682
Photography	51			51
PSAT/ NMSQT		1,920		1,920
Quick Recall		125	112	13
Schrenger	1,188	2,185	3,373	
Senior Travel	1		1	
Soccer - High	937		155	782
Softball	50			50
Spanish	713	321	546	488
Spirit Wear	3,062		1,531	1,531
Spiritwear Adult		30		30
Class of 2014	4,195	508	4,703	
Class of 2015	1,718	42,099	37,941	5,876
Class of 2016	155	1,808	1,453	510

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Brown School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Class of 2017	257	1,175	1,185	247
Student Metro United Way	1,704		1,704	
Summer Enrichment Prog		200		200
Susan K	667	1,075	1,742	
Swim Team	678	1,932	2,137	473
Technology	45	10,292	9,768	569
Target	53	2,800	1,753	1,100
Travel Club	22			22
Track	21			21
Vending - Athletics Pepsi	2,554	1,900	2,170	2,284
Volleyball - High	303	9,388	8,291	1,400
Volleyball - Middle	374	624	873	125
Yearbook	6,111	7,598	6,985	6,724
Subtotal	97,205	336,203	342,119	91,289
Interfund transfers		(40,353)	(40,353)	
Certificate of deposit	(20,056)			(20,056)
Total	\$ 77,149	\$ 295,850	\$ 301,766	\$ 71,233

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Buechel Metropolitan High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Administrative	\$ 10,189			\$ 10,189
Adult Fund		\$ 467	\$ 416	51
Donations for Student	69			69
Interest CD	40	10		50
Interest - NOW account	17			17
Pepsi 20 oz Drinks	2,738	1,528	1,154	3,112
Student Fieldtrips	15,265		12,131	3,134
Student Incentives	4,296	8,211	9,286	3,221
Subtotal	32,614	10,216	22,987	19,843
Interfund Transfers		(475)	(475)	
Certificate of Deposit	(10,012)			(10,012)
Total	\$ 22,602	\$ 9,741	\$ 22,512	\$ 9,831

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Butler Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2015</u>
Academics	\$ 15,098	\$ 25,750	\$ 25,158	\$ 15,690
Administrative	6,506	2,435	3,155	5,786
Adult	1,954	15,484	8,707	8,731
Annual	60,072	51,314	52,224	59,162
Archery	677	6,253	6,144	786
Art	119	6,991	6,414	696
At Risk Students		31,356	31,356	
Athletics	33,603	49,132	42,055	40,680
Bloss Stadium	2,000	3,983	3,983	2,000
Bowling Team	746	3,095	3,173	668
Baseball		10,563	9,070	1,493
Basketball - Boys	10,929	25,530	27,246	9,213
Basketball - Girls	3,259	43,610	34,606	12,263
Bear Buddies	893	934	1,827	
Beta Club	2,684	5,994	5,581	3,097
Change Fund		3,500	3,500	
Cheerleaders	414	31,460	22,568	9,306
Chess	10	40	50	
Cross Country - Boys	2,527	2,939	4,732	734
Cross Country - Girls	2,939	4,726	5,505	2,160
Dance Team		4,657	3,475	1,182
Debate	500			500
Drama	9,634	2,330	11,964	
F.B.L.A.	2,730	5,639	6,508	1,861
FCA	374	1,975	1,806	543
Fees	11,292	80,345	91,637	
Field Hockey	1,928	2,449	4,318	59
Field trip	1,914	4,221	5,192	943
Football	6,821	51,133	44,998	12,956
French Club	45		45	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Butler Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2015</u>
Golf - Boys		3,224	2,368	856
Golf - Girls	223	499	287	435
Gray's	15,703	86,571	92,071	10,203
Hatfield Gym	51,422			51,422
Humanities	1,867	13,646	9,833	5,680
In & Out		2,020	2,020	
Interest		245	245	
Journalism	2,363	1,500	819	3,044
JROTC	3,475	22,316	18,497	7,294
Key Club	300		300	
Key Club		1,001	274	727
KUNA/KYA	1,503			1,503
Lockers	226	12		238
Media Center	2,010	1,609	2,301	1,318
Music	460	4,297	2,257	2,500
National Honor Society	2,357	7,112	6,512	2,957
National Art Honor Society		1,522	1,324	198
Orchestra	51	2,856	882	2,025
Pep club	870			870
Pepsi		22,526	22,526	
Physical Education	4,268	2,000	2,101	4,167
Reimbursement		2,323	2,323	
Scholarship	2,874	1,650	2,000	2,524
School Paid Extra Coach		54,687	54,687	
Science	3,786	1,405	4,292	899
Senior Athletic Awards	3,500	3,000	2,926	3,574
Seniors 2018		9,090	269	8,821
Seniors 2017	9,776	8,710	306	18,180
Seniors 2016	16,372	24,509	17,906	22,975
Seniors 2015	23,270	77,589	100,859	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Butler Traditional High School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2015</u>
Soccer Boys	938	11,482	12,164	256
Soccer Girls	1,675	6,354	6,510	1,519
Softball	802	24,562	20,800	4,564
Spanish	7		7	
Stamps/Reimbursement	150	256	131	275
State Textbooks	5,817	2,506	2,228	6,095
Step Team		864	864	
Student Activities	9,222	33,215	20,772	21,665
Student Purchases	18,906	31,431	21,251	29,086
Swim Team	128	3,892	3,989	31
Tennis - Boys	704	744	1,260	188
Tennis - Girls	2,159	1,213	1,570	1,802
Testing	7,216	8,066	8,770	6,512
Track - Boys	696	2,829	3,525	
Weight Room	1,217		845	372
Track - Girls	1,970	1,803	3,148	625
Vending		1,060	1,060	
Volleyball	2,625	16,924	11,554	7,995
Subtotal	380,576	980,958	937,630	423,904
Interfund Transfers		(253,341)	(253,341)	
Certificate of Deposit	(95,000)			(95,000)
Total	<u>\$ 285,576</u>	<u>\$ 727,617</u>	<u>\$ 684,289</u>	<u>\$ 328,904</u>

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Central High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2015</u>
Adult Account		\$ 2,839	\$ 1,619	\$ 1,220
Art	\$ 202	1,155	1,042	315
AP Calculus Grad Cords	12	126	126	12
At Risk Students	2,354	33,264	35,618	
Athletics	700	79,247	78,085	1,862
Athletic Maintenance	45	844	875	14
Athletic Change Fund		4,000	4,000	
Athletic Hall of Fame	76			76
Athletic Insurance	25	7,230	6,835	420
Athletic Trainer	26	2,970	2,869	127
Band	368	10,065	9,025	1,408
Band Uniforms	20	2,080	795	1,305
Banking Business	2,403		1,554	849
Baseball	4,699	15,620	19,567	752
Basketball - Boys	155		155	
Basketball - Girls	1,180	4,496	2,680	2,996
Biology	19			19
CHS Choir	566	1,270	1,110	726
CHS Cheerleaders	2,445	14,893	13,704	3,634
CHS/ JCTC		750	750	
Class of 2014	5,633		5,633	
Class of 2015	8,966	48,451	34,523	22,894
Class of 2016	3,464	19,513	6,317	16,660
Class of 2017	1,985	1,735	1,638	2,082
Class of 2018		1,095	240	855
Clubs:				
Beta	1,883	1,251	1,055	2,079
F.B.L.A.		355	330	25
French	57	370	251	176
National Honor Society	390	198	493	95

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Central High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2015</u>
Clubs:				
Spanish	779		465	314
Satellite Class	1,146			1,146
C/O 2016 Trip		2,120		2,120
Computer Apps	1,726	70	1,129	667
Concessions		23,994	23,994	
Courtesy Comm	102	63	165	
Counselor's Office	2,748	7,106	4,762	5,092
Debate Team	468			468
DECA	13	1,678	968	723
Dental Science	966	905	1,376	495
Distinguished Alumni	79	1,250	400	929
District Activity Supp		20,312	19,774	538
Drama Class		1,343	984	359
English Department Fees	3,890	3,475	2,507	4,858
Engraved Bricks	167			167
ECE Class	1,060			1,060
Faculty Soft Drinks	225	3,741	2,127	1,839
FDC	9,655	10,377	11,723	8,309
Flag Team	1,642	1,760	3,082	320
Football	151	2,099	2,199	51
Football Spirit Wear	937			937
Forensic Science	597	405	450	552
French One - FLP	594	1,680	58	2,216
French 2	2,295	1,250	161	3,384
General	5,065	2,930	7,581	414
Graduation Chords		2,507	2,323	184
French National Honor	46			46
H.O.S.A.	6,866	10,594	14,643	2,817
Humanities Class	183		130	53

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Central High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Improvement Donations	3,333			3,333
In & Out	925	5,177	6,102	
Interest	498	473	498	473
Invitational Track	330	3,744	3,462	612
Jr. Red Cross	182			182
Law & Government	18	50		68
Law & Government Hall of Fame		790		790
Library	294	200	132	362
MTRP	529	273	393	409
Math	90			90
Non-Carbonated Drinks		8,682	8,467	215
Nutritional Snacks		9,592	9,592	
N.J.R.O.T.C.	2,588	4,380	2,859	4,109
Orchestra	39	543	546	36
Other Ticket Sales		7,090	7,090	
Papa Johns Pizza	2,801	96	273	2,624
Papa Johns Scholarship	1,745			1,745
Parking	460	50		510
PE Uniforms		650	630	20
Photography	3			3
Peake Diagnostic	4,864	2,297	1,788	5,373
Poetry Slam	50			50
Pre Nursing	707	496	283	920
Prom Ticket Sales		14,576	14,576	
Renaissance Fund	263			263
Science- Turner	425	7,065	80	7,410
Science Olympiad	7			7
Snack Machine	45			45
Swim Team	1,664	34,589	33,718	2,535
Swimming Equipment		1,095	103	992

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Central High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Soccer	714	269	713	270
Social Studies	117	241	241	117
Softball	1,427	2,451	2,886	992
Spanish	1,720	1,726	550	2,896
Spanish Honor Society	2,608	6		2,614
Spaulding Nursing	1,010		682	328
Step Team	18			18
Stingettes Dance Team	1,129	5,149	5,984	294
Student Activity	7,413	21,512	21,088	7,837
SuperAmerica Scholarship	4,099	2,851	3,500	3,450
SuperAmerica	1,578	13,223	13,472	1,329
SuperAmerica Change		133	133	
SuperAmerica Business	39			39
SBE - Computer Tech	1,779	1,620	988	2,411
Textbook	5,116	3,358	6,248	2,226
Timmerman (Davis & May)	319			319
Theatre Expenses	425			425
Therapeutic Pharmacy	33			33
Track	2,680	8,238	10,079	839
Track Repair Fund	27			27
Unit Support NJROTC	664			664
Vet Sciences	461	1,479	835	1,105
Volleyball	1,494	4,612	3,239	2,867
Wrestling	4,370	23,769	21,530	6,609
Yellow Jacket Fund	162	3,000		3,162
Yearbook	4,577	10,297	14,771	103
Subtotal	144,912	559,318	529,421	174,809
Interfund Transfers		(89,447)	(89,447)	
Total	\$ 144,912	\$ 469,871	\$ 439,974	\$ 174,809

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Churchill Park School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2015</u>
Art	\$ 120	\$ 114		\$ 234
At Risk	2,708	525		3,233
Benz	650	390	\$ 99	941
Burczyk	783	661	185	1,259
Carlson	301	645	166	780
Clark	841	382		1,223
Cobb	234	1,375	864	745
Computer Lab	94			94
Early Childhood	109			109
East Jefferson Snacks	482	1,249	961	770
Field Trips	26			26
General	17,124	1,424	5,813	12,735
General Youth Grant	601	3,550	640	3,511
Graduation	89	230	241	78
Graduation - Reimbursement	(124)	124		
Hollkamp	1,778		1,778	
Hollyday Market	625		287	338
Interest on Account	3,765	14		3,779
Interest on CD	8,969	6		8,975
Johnson	604	25	489	140
Keister		646	45	601
Klaphakk		621	255	366
Kosair Grant	3,000			3,000
Kustes	255	117	102	270
Kyle Hall Memorial	325			325
Megan Knabel Memorial	2,553		1,361	1,192
Moulton		485	20	465
Music Grant	107			107
Nichols		483	20	463
OWE	818	73	174	717

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Churchill Park School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Pepsi	456	1,417	655	1,218
Physical Education		340	12	328
Playground Grant	18,960			18,960
Poncheri	1,466	1,289	476	2,279
Prom	999	306	300	1,005
Pool Fund	404	573	106	871
Radford		90	30	60
Ramsey	1,171	2,058	1,341	1,888
Roth		575	18	557
Ski Trip for Special Olympics	959	196	417	738
Smith	324	362	476	210
Social Committee	167		26	141
Sons	294	267	98	463
Staff Activities	170	1,360	50	1,480
Student Activities	334			334
Stutz	655	420	236	839
Walton	96		96	
Williams-Jones		117	30	87
Willis	682	575	20	1,237
Yearbook		1,255	1,255	
Subtotal	73,974	24,339	19,142	79,171
Interfund Transfers		(5,375)	(5,375)	
Certificate of Deposit	(3,300)		(3,300)	
Total	\$ 70,674	\$ 18,964	\$ 10,467	\$ 79,171

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Doss High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Academic Comp/Quick Recall		\$ 288		\$ 288
ACI - Dragon Pride Booster	\$ 6,224	3,119	\$ 4,745	4,598
Accounting/Business	1,071	680	1,000	751
ACT/AP Test Prep	197	3,236	323	3,110
AP Biology	751		751	
Art		6,236	6,236	
Athletic Concessions		25,184	22,090	3,094
Athletic - Miscellaneous	2,222	57,740	50,497	9,465
Band	1,712	4,351	5,489	574
Baseball	5,105	9,028	8,815	5,318
Beta Club		232		232
Boys Basketball	2,314	22,397	22,329	2,382
Boys Freshman Baseball		591	591	
Boys Soccer	24	279	81	222
Book Club	289	390	600	79
Bookstore	1,188	3,334	3,551	971
Bowling		858	396	462
Change Fund		2,100	2,100	
Cheer	2,341	4,723	6,708	356
Choir	220	2,985	2,794	411
Class of 2014	948	1,806	2,754	
Class of 2015	2,768	24,891	22,570	5,089
Class of 2016	1,290	1,530	180	2,640
Class of 2017	256	1,125		1,381
Class of 2018		675	126	549
Coffee Cart	2,407	1,130	2,174	1,363
Counselors Office	1,209	655	1,459	405
Cross Country	125			125
Dance Team		100		100
Dist Activity Supplement		19,449	19,449	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Doss High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Dragon Pride Adults		1,455	292	1,163
Environmental Club	95	786	459	422
Faculty - Staff Account	780	1,372	1,448	704
Faculty Vend - Custodial	587	1,648	1,842	393
FBLA - Business Misc		6,525	3,628	2,897
Fee Waivers		29,700	29,700	
Field Trip		670	670	
Football - New	(1,650)	13,029	11,323	56
Gaming Club	459	190	446	203
General Activities	349	4,062	3,637	774
Hall of Fame	190			190
Girls Basketball	2,246	1,340	3,398	188
Guitar		260	260	
In & Out		4,952	4,952	
Insurance	656	4,650	5,306	
Interest Income		15		15
Key Club	348			348
Kuna		175		175
Ladies of Leadership		880	880	
Lost Textbooks	551		551	
Media Center Account	573	179	55	697
Men of Quality		1,682	1,135	547
NAF-No Bake Zone		99	24	75
Nat Acad Finance		1,529	1,457	72
National Honor Society	193	911	832	272
Orchestra	561	379	321	619
PE Dept		8,793	8,793	
Percussion		100	100	
Piano		300	300	
Regis Fees		10,700	10,700	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Doss High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Senior Carryover		1,984	1,220	764
Softball	319	1,308	1,113	514
Sports Medicine	1,257	1,761	1,257	1,761
Step Team		1,735	1,371	364
Student ID	615			615
Student Recognition	5,399	6,448	9,036	2,811
Student Services	15	210	225	
Swimming		299	277	22
Teacher Excellence DDL		1,000	966	34
Teacher Excellence Yah		550	5	545
Teacher Excel Award		1,000	1,000	
Technology Classes/GIS	4,653	3,064	7,143	574
Theater Arts	1,153			1,153
Track	273	50	235	88
Tournaments - Reg/Dist E		9,448	9,448	
Unified Basketball	553	500	599	454
Vending Non-carbonated	107	2,603	2,236	474
Volleyball	408	11,632	12,040	
Wrestling	928	7,145	7,411	662
Yearbook	1,038	4,094	1,151	3,981
Subtotal	55,317	350,324	337,050	68,591
Interfund Transfers		(85,791)	(85,791)	
Total	\$ 55,317	\$ 264,533	\$ 251,259	\$ 68,591

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Dupont Manual High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Academic Team	\$ 402	\$ 8,115	\$ 7,415	\$ 1,102
Action for Africa	1,939	413		2,352
Administration	10,403	546	1,037	9,912
AP Testing	60,921	212,307	206,785	66,443
Art	4,747	3,770	7,140	1,377
ACM - Assoc for Computing	220	240		460
Art at the Beach	16,380		5,589	10,791
Art Alford		4,071	4,071	
Art - Curtis		6,265	6,265	
Art - Deweese		6,515	6,515	
Art - Young		3,900	3,900	
Art - Tallent		5,094	5,094	
Athletics	49,808	285,827	266,379	69,256
Athletic Change Fund		4,000	4,000	
Athletic Bottles Student		2,021	2,021	
At Risk Students		15,189	15,189	
Badmitton	40			40
Beta Club	9,587	3,505	3,101	9,991
Bowling Club	100			100
Business Education	10,268	4,895	15,163	
Campus Life	32			32
Chess Club	365	200	170	395
Chicago Trip		6,234	6,234	
Class of 2013 Stainglass	500		500	
Class of 2013 Project Build	1,000		1,000	
Class of 2015	32,473	55,498	76,784	11,187
Class of 2016	18,811	30,479	13,296	35,994
Class of 2017	11,774	13,070	7,487	17,357
Class of 2018		16,480	2,315	14,165
Concessions		31,096	31,096	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Dupont Manual High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Communications/ Media Arts	1,702	6,530	4,925	3,307
Counselors Fund	1,055			1,055
Courtyard	8,373			8,373
Change Other		3,150	3,150	
Crimson Crafters	914	99	701	312
Crimson Day	30,741	12,735	11,355	32,121
Crimson Record	721	4,524	5,236	9
Darif - Amgen	2,685			2,685
Deaf education	422			422
Debate	1,127	11,941	13,031	37
Deca	332			332
Don Fightmaster	101			101
Donations - Student	757			757
Drama	203			203
Dreamers Step Team	915	722	1,434	203
English Fund	4,221	19,690	23,737	174
Environmental Club	922			922
Envirothon Team	216			216
Ethics	391			391
Executive Council	671	1,942	1,400	1,213
Excel - Darif	433			433
Excel - Hunt	55			55
Excel - Smith	1,000		289	711
F.B.L.A.	6,314	7,834	11,588	2,560
FCA	35			35
FCCLA	214	2,568	2,332	450
Faculty League	1,124	411	457	1,078
Faculty League - Pepsi		1,366	1,366	
Family & Consumer Science		1,905	1,894	11
Family & Consumer Science		4,980	4,597	383

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Dupont Manual High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Family & Consumer Sci	57	34		91
Family & Consumer Science	428		117	311
Foreign Language Dept	5,571	3,827	2,990	6,408
Foreign Lang Breeding - Hall		3,785	3,785	
Forgeign Language - Castro		772	772	
Forgeign Language - Gutierrez		640	640	
Foreign Language Exch.	413	2,400	1,925	888
Foreign Language Farman		1,270	1,270	
Foreign Language Festival	4,146			4,146
Forensic Society		20	20	
Forensic Society		944	655	289
FL Workbooks	1,111	7,799	7,799	1,111
Foreign Language - Pascual		4,440	4,440	
Foreign Language - Shiroma		1,480	1,480	
Foreign Language - Smith		3,690	3,690	
Foreign Language - Lenihan		3,890	3,890	
Foreign Language - Walsh		1,100	1,100	
Ford Memorial Scholarship	125			125
French Club	364	655	619	400
French Scrabble	82	318	65	335
Future Physicians		75		75
Girl Up		98	98	
Gay/Straight Alliance	231		190	41
GE Star A Williams		500	489	11
GE Star Purvis		500	478	22
GE Star Bus Ed		500		500
Hammond Scholarships	3,865		500	3,365
HSTMP	1,855		64	1,791
Humanities	445	1,381	1,506	320
History Club	43			43

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Dupont Manual High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
IDEA Festival	1,412	2,100	2,750	762
Interest	30	354	354	30
International Club	274			274
J & C Retreat	9,769	9,200	12,937	6,032
Journalism Club	890			890
Key Club	3,302	13,067	11,845	4,524
Kederis - Donation	282			282
Latin Club	736	3,797	4,533	
LAHSO	12	230	111	131
Library Fund	53	9,470	9,471	52
Literary Magazine	938	2,435	2,322	1,051
Locker Maintenance		7,795	7,795	
Math	2,101	1,432	1,321	2,212
Misc - Donations Staff	2,180			2,180
Misc. - Scholarships	3,505	12,750	12,885	3,370
MST Freshman Camp	3,946	5,870	1,185	8,631
MST Donations	2,595	16,402	15,747	3,250
Mock Trial	135		135	
Model UN		4,019	3,711	308
Mu Alpha Theta	1,324	971	352	1,943
Muslim Youth of Louisville		130	130	
NAHS	3,599	5,693	2,279	7,013
National Honor Society	8,197	3,125	4,024	7,298
National Spanish Exam	14	2,600	2,612	2
National French Exam	372			372
National French Honor	1,063	160	343	880
Obligations	3,303		1,689	1,614
Obryan - GE Star	216			216
Parking Passes		6,845	6,845	
Photo Club	584	6,184	5,579	1,189

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Dupont Manual High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Photography Scholarship		978	950	28
Physical Education	6,131	8,920	15,030	21
Ping Pong	365			365
Postage	294	364	334	324
PSAT	12,851	12,528	11,746	13,633
Publishers		1,937		1,937
Quick Recall	389		389	
Recycling Project	482		383	99
S.A.D.D.	341			341
Sew What	3,998	2,763	5,267	1,494
Science - Albright		1,176	1,176	
Science - Baar		2,175	2,175	
Science - Corrigan		215	167	48
Science- Diaz		1,470	1,470	
Science - Gatewood		1,310	1,310	
Science - Kesler		2,020	2,020	
Science - Fries		2,425	2,425	
Science - Hall		2,230	2,176	54
Science - Lucas		790	790	
Science - McKiim		1,321	1,321	
Science - Moss		2,180	2,180	
Science - Nationales		1,575	1,575	
Science National Honor	110			110
Science- Testerman		2,790	2,790	
Science - White		1,550	1,550	
Science - Zwanzig		2,605	2,605	
Science Fund	11,000	7,660	15,068	3,592
Science Bowl	1,000			1,000
Science Olympiad	2,806	17,223	4,744	15,285
SECME	14			14

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Dupont Manual High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Social Studies	967	6,419	7,386	
Social Studies NHS		180	60	120
Spain Trip	41			41
Spanish Workbooks	20			20
Spanish Club	194	120	106	208
Spanish Convention	2,003	10,124	9,108	3,019
Spanish NHS	555	2,739	2,779	515
Spirit Items		22,419	22,419	
Stadium Fund		8,269	8,269	
State Textbooks	933	254	932	255
Student Activities	11,019	22,473	31,286	2,206
Student Fees	8,453	134,945	140,044	3,354
Student ID Machine	41,102	9,401	8,073	42,430
Student Senate	77			77
Summer Media Exped	884			884
Tech Fee	11,136	3,700	11,925	2,911
Teenage Republicans	20	445	445	20
Wildlife Club		172		172
WISE	782	998	872	908
"Y" Club		46,341	44,692	1,649
Young Writers Workshop	15,494	18,810	19,864	14,440
Yearbook DVD	3,696		3,696	
Young Democrats Club	176			176
Yearbook	20,632	137,637	102,949	55,320
Subtotal	522,947	1,458,525	1,430,121	551,351
Interfund Transfers		(208,329)	(208,329)	
Certificate of Deposit	(150,000)			(150,000)
Total	\$ 372,947	\$ 1,250,196	\$ 1,221,792	\$ 401,351

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Eastern High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Academic Competition	\$ 860	\$ 2,350	\$ 3,024	\$ 186
Administrative	125	29,565	29,690	
Advance Placement	35,842	185,905	206,637	15,110
Adult/Social Fund	5,175	1,299	1,621	4,853
Art Department I		15,630	15,371	259
Art Department II		18,541	18,541	
Art & Photo Club	19	2,350	2,350	19
Asian Art & Culture		100		100
At Risk Students	28,353	21,456	49,809	
Athletics	13,217	213,998	212,716	14,499
Band	872	2,335	2,028	1,179
Athletic Change Fund		8,050	8,050	
Beta Club	1,100		1,100	
Bowling Team		277	277	
Bryar Class	126	1,053	1,009	170
Business Club	178			178
Business Class	3,764	26,481	23,759	6,486
Certification Testing	4,728	20,995	24,795	928
Choral Music	2,527	32,339	33,657	1,209
Cheerleaders	1,596	7,482	8,826	252
Class of 2014	7,209	7,097	14,306	
Class of 2015	3,379	60,818	47,647	16,550
Class of 2016	12	7,125	2,774	4,363
Class of 2017	472	833	1,196	109
Class of 2018		1,433	1,433	
Counseling	675	930	1,605	
Cross Country		6,950	6,116	834
Debate	157	1,085	847	395
Digital Music	18			18
Drama	4,232	10,109	7,545	6,796

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Eastern High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
EHS Alumni	707			707
Elliot, Paul R. Scholarship	24,300		700	23,600
Elliott Scholarship CD Int.	233	68		301
English	5,475	45,592	51,051	16
Excel Award - Haire	285	53	338	
Exceptionally Eastern	32,594	542,445	564,108	10,931
FBLA		5,109	5,109	
F.C.A.	137			137
F.H.A. / FCCLA	1,346	1,455	2,241	560
Family - Consumer Science	871	13,092	13,765	198
Field Projects	7,412		7,412	
Field Trip	5	25,840	25,845	
French Club	32		32	
Funds Raised / In-Out	592	607	1,199	
Future Educators	1,761			1,761
German Club	40		40	
Golf - Women	689		246	443
Granada - Malave Scholar	671	5,135	5,806	
Great Expressions Scho	10		10	
Guitar	2,657	6,980	7,290	2,347
Healthy Life	546	5,940	1,522	4,964
H2O for Life		185	185	
Historic Trips	739		739	
Holiday Caravan	10,656	17,938	19,713	8,881
Humanities	3,887	21,476	20,790	4,573
Interact Club	92	203	98	197
Instrument Rental	1,576			1,576
Leaf Club	1,434	397	957	874
Library	679	2,030	2,172	537
Literary Society Magazine	1,707	214	165	1,756

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Eastern High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Math		16,043	16,017	26
Math Club	200	237	370	67
Michael Kenny Scholars	1,000	650	1,000	650
National Honor Society	4,222	3,150	3,707	3,665
Newspaper	611	2,790	936	2,465
Orchestra	7,319	10,376	16,746	949
Parking		7,035	7,035	
Pepsi - Adult	(1)	3,015	3,014	
Pocketbook Insurance	280	14,492	14,772	
Principal's Scholarship	4,633	4,000	4,500	4,133
R.O.T.C.	18	214	112	120
S.A.D.D.	220		220	
Science Club	381	650	618	413
Science Fund	13,901	84,200	92,098	6,003
Spanish Club	2,239		70	2,169
Spirit Club	18			18
Step Team	444			444
STLP	485	2,195	2,680	
Target Take Charge		1,985	1,985	
Textbooks/State	31,347	28,691	60,038	
Technology	6,694	79,111	85,805	
Track	11,634	24,265	22,748	13,151
Video	154			154
Volleyball		125	125	
Wicks Pizza Scholarship		2,000	2,000	
World Language	3,110	15,867	18,407	570
Wrestling	895			895
Wheatley Class	622	2,555	2,482	695
Yearbook	60,730	54,120	60,495	54,355
Young Democrats	187		20	167

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Eastern High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Young Republicans	607		91	516
Subtotal	367,719	1,739,111	1,876,353	230,477
Interfund Transfers Certificate of Deposit	(25,000)	(937,210)	(937,210)	(25,000)
Total	\$ 342,719	\$ 801,901	\$ 939,143	\$ 205,477

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Fairdale High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2015</u>
Aces-Bridges		\$ 53	\$ 53	
Advanced Placement		3,911	3,911	
Archery Team	\$ 858	275	221	\$ 912
Art	348	2,268	2,616	
Asst. Principal	689	2,167	1,038	1,818
At Risk		30,204	30,204	
Athletic Banquet		3,775	3,775	
Athletics	609	63,159	61,838	1,930
Athletic Boosters	300			300
Band	2,604	16,185	15,158	3,631
Baseball	2,661	36,828	32,137	7,352
Basketball	2,114	31,030	29,572	3,572
Basketball Girls	618	5,211	5,422	407
Beta	614	406		1,020
Bowling	12	128	140	
Bookstore	5	16,554	18,505	(1,946)
Change Fund		6,000	6,000	
Cheerleader	5,378	6,142	8,793	2,727
Chorus	124	908	897	135
Class of 2014	1,945	1,523	260	3,208
Class of 2015	5,564	10,438	12,909	3,093
Class of 2016	3,438	4,361	3,658	4,141
Class of 2017	701	2,374	302	2,773
Class of 2018		6,145	4,471	1,674
Cross Country	20	330	20	330
Concessions	452	36,111	36,563	
Concession II		5,183	5,183	
Dance	243	97		340
Drama	267			267
Faculty fund	613		600	13

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Fairdale High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2015</u>
Fairdale Magnet	825		825	
Fire Science	1,205	5,081	5,147	1,139
FEA/MTRP	16	155	132	39
Football	1,202	10,750	7,687	4,265
Forensics	4		4	
FMD	152	789	728	213
Girls Golf		1,699	1,576	123
Golf	322	365	309	378
Guidance	106	175		281
HVY Hwgy	1,066	2,445	2,995	516
Interest Checking	247	251		498
Insurance		5,745	5,425	320
King of Bluegrass	63,652	65,295	63,091	65,856
KOB Showcase	3,269	5,556	5,824	3,001
Law Enforcement	2,227	3,771	998	5,000
Library	453	256	709	
Lockers/Long Distance	2,032		2,032	
Math Team	1,413	2,600	4,013	
Misc. Activities Acct	352	1,052	902	502
National Honor Society	686		75	611
Orchestra	151	980	1,107	24
PTSA		215	215	
PSAT		140	140	
Prom	3,144	14,852	14,270	3,726
Registration	36	22,587	22,623	
Scholarships	71	2,950	1,850	1,171
School ID's	539			539
School Management	8,311	4,276	7,117	5,470
Science	1,353	4,270	5,623	
Soccer Boys	498	6,490	6,207	781

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Fairdale High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Soccer Girls		1,830	1,668	162
Social Studies	49		49	
Softball	3,064	10,447	10,392	3,119
State Tournament	212			212
Student Council	3,532	2,107	1,785	3,854
Student Activities		15,598	12,341	3,257
Swim Team		619	410	209
Tennis	142	514	578	78
Testing	178	40	40	178
Textbooks	467	225		692
Track	79	3,612	2,843	848
Track Girls		232		232
Vending Drinks Teacher	2,126	3,185	4,440	871
Vending Drinks Student	8,234	23,760	19,010	12,984
Vending Snacks	241	35	78	198
Vending Supplement		16,875	16,841	34
Volleyball	3,029	7,141	10,111	59
Wrestling	1,415	13,971	12,865	2,521
Yearbook	20,374	18,184	15,717	22,841
Youth Service Center	65	10	3	72
Subtotal	166,716	572,896	555,041	184,571
Interfund Transfers		(95,045)	(95,045)	
Certificate of Deposit	(80,000)			(80,000)
Total	\$ 86,716	\$ 477,851	\$ 459,996	\$ 104,571

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Fern Creek Traditional High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Academics	\$ 115		\$ 115	
Acting for TV/Film	114		100	\$ 14
Activities/Athletics		\$ 750	750	
Annual	770	19,050	14,331	5,489
AP Program	250	500	750	
Art	413	3,716	2,710	1,419
Art Club	469			469
Athletics	10,798	99,339	96,547	13,590
At Risk	11,650	32,364	40,651	3,363
Band		855	675	180
Baseball	643	23,941	24,584	
Bass Fishing	100	50	150	
Best Buddies	36	722	713	45
Beta	2,738	2,730	1,673	3,795
Bowling	158	14,383	10,405	4,136
Boys Basketball	9	8,598	7,343	1,264
Boys Soccer	578	2,073	2,094	557
Business/Marketing Exp	60			60
Change Fund		2,700	2,700	
Cheerleading	1,650	7,083	8,733	
Chess Team	8		8	
Class of 2014	16,313	1,800	18,113	
Class of 2015	771	113,092	113,863	
Class of 2016	388	12,206	9,915	2,679
Class of 2017		1,490	278	1,212
Class of 2018		655	179	476
Computer	2,402	3,086	3,262	2,226
Concessions	889	94,631	95,520	
Cooking Club		840	317	523
Costa Rica		728	728	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Fern Creek Traditional High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Courtyard Project	101		101	
Cross Country	75	2,067	2,142	
Cultural Arts	2,508	6,001	6,522	1,987
DECA	1,095	9,713	7,304	3,504
Digital Media	100		83	17
District Supplement		2,447	2,447	
Drama	3,579	4,654	4,564	3,669
English	1,313	5,215	4,894	1,634
Environmental	95		46	49
Excel - Amgen	770		237	533
Faculty	293	5,664	5,794	163
Film Club	158			158
Flower	404	367	573	198
Football	14,281	41,540	45,726	10,095
Field Trips		150	50	100
General	822	16,074	16,155	741
Girls Basketball	63	4,710	4,773	
GO College	69			69
Girls Soccer		4,453	4,417	36
Go Green	84	1,139	1,223	
Golf	375		336	39
Gospel Choir	439			439
Graphic Design	281	965	250	996
Guidance	760	290	244	806
Health Related Fitness	2,674	4,037	4,733	1,978
Humanities	178		178	
Interest Checking	3	15	3	15
Interest on CD	286	148	286	148
Journalism	590	170	600	160
Lan/Computer Club	3,476	2,146	2,460	3,162

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Fern Creek Traditional High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Library	464	279	486	257
Mall	1,729	330	1,000	1,059
Mall Scholarship		1,000	1,000	
Math	2,952	11,020	9,329	4,643
Music Department	1,421	27,187	28,169	439
National Honor Society	574	1,598	1,585	587
Newspaper	490	2,608	2,120	978
Non Carbs		3,117	3,117	
Pink Tigers	815	1,414	1,939	290
Radio Station	1,629	2,000	346	3,283
Registration	204	94,699	94,879	24
Renaissance	867		462	405
Restitution Account	88			88
ROTC	2,782	38,459	37,031	4,210
Science	665	7,864	4,899	3,630
Science Club	180			180
Snacks Faculty		1,068	751	317
Social Studies	485	6,705	4,136	3,054
Softball	485	18,972	19,030	427
Soft drink		6,385	6,385	
Staff Registration	209			209
State Textbook	3,528	930	3,726	732
Step	1,383		1,350	33
Student	28,244	54,888	76,500	6,632
Student Council	551		14	537
Students of Distinction	7		2	5
Student Y	100		(10)	110
Swim Team	4,115	8,379	9,064	3,430
Technology	1,474		100	1,374
Technology Supplies	1,530	8,964	8,377	2,117

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Fern Creek Traditional High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Travel Abroad	60	3,044	2,946	158
Telemedia	1,856	2,001	2,462	1,395
Tiger Town Mall		10,894	10,894	
Track and Field	1,024	5,986	6,123	887
United Basketball	46		46	
Video - Film	640	885	311	1,214
Volleyball	1,824	12,076	12,502	1,398
World Languages	683	6,963	5,942	1,704
Wrestling		13,755	13,755	
Subtotal	149,298	912,817	944,116	117,999
Interfund Transfers		(224,906)	(224,906)	
Certificate of Deposit	(74,000)	24,000		(50,000)
Total	\$ 75,298	\$ 711,911	\$ 719,210	\$ 67,999

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Iroquois High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2015</u>
Administrative	\$ 1,307	\$ 613	\$ 1,920	
Adult Expense		2,387	2,380	\$ 7
Art Club	51	31	30	52
Athletics	(13,813)	49,546	35,733	
Athletic Concessions	2,226	5,785	8,011	
Athletic Insurance	(4,231)	8,531	4,300	
Alumni	30		30	
Baseball	1,548	40	1,588	
Band Bahamas	60		60	
Beta Club	20			20
Beth Goldstein Scholarship		2,244	(231)	2,475
Bookstore Sales	828	8,019	8,192	655
Boys Basketball	1,171	12,111	10,420	2,862
Boys Track	(1,221)	1,577		356
Carpentry	2,731	580	898	2,413
Change Fund		1,415	1,415	
Cheerleaders	3,035	1,364	4,399	
Chorus	(5)	984	878	101
Class of 2011	1			1
Class of 2014	1,575	1,393	2,968	
Class of 2015	1,932	24,439	21,973	4,398
Class of 2016	540	3,585	1,269	2,856
Class of 2017		960	30	930
Class of 2018		1,360	979	381
Community Resource	429		177	252
Community Scholarship	1,471		1,471	
Computer & Drafting	625		625	
Dance Team		537	399	138
District Basketball		21,562	21,562	
Electricity	622		360	262

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Iroquois High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2015</u>
English		2,769	2,758	11
ESL Funds		1,000	608	392
F.B.L.A.	1,275	4,791	5,029	1,037
Faculty Concessions	2,224	2,352	4,321	255
Fee at Risk Students		33,624	32,060	1,564
Flag Corp		208		208
FMD 2	4			4
Football	(2,947)	2,947		
Football District		4,694	4,694	
Freshman Academy Leaders		650	650	
General In & Out		190	190	
Girls Basketball	(925)	6,428	5,503	
Girls Soccer		80	80	
Girls Track	275	108	383	
Golden Oars		294	53	241
Golf Team	94		94	
Guitar Fees	11	599	610	
HVAC	2,055		111	1,944
Humanities	174			174
Interest on Checking	5	4	7	2
Instrumental	129	9,265	9,394	
Interest on CD	29	180	203	6
International Academy		200	87	113
KUNA		555	555	
Library	1,376	535	44	1,867
Lost State Textbooks	50			50
MD	363	712	571	504
Masonry	16			16
N.J.R.O.T.C.	7,009	7,461	1,681	12,789
Newspaper	202			202

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Iroquois High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Orchestra	27	38,947	38,933	41
Passport to Arts	65			65
Pep Club		75		75
Plumbing	966			966
Professional Dev	92		92	
Rugby	202	2,416	2,340	278
Science Fees		215	215	
Soccer	374	185	559	
Soccer District Tournament		3,115	3,115	
Softball	5	1,098	505	598
Softball District	143	155	298	
Student Activity	1,696	26,972	25,407	3,261
Student Services	549	770		1,319
Tech. Admin.	655	625	655	625
Tennis Boys & Girls	80	20	75	25
Youth Service Center	17		17	
VICA	583	3,758	4,197	144
Volleyball	8	7,289	7,297	
Volleyball Regional	(122)	122		
Welding	2,142		3	2,139
Wrestling	(1,973)	4,815	2,842	
Yearbook	(646)	4,421	3,775	
Subtotal	17,214	323,707	291,847	49,074
Interfund transfers		(124,553)	(124,553)	
Certificate of Deposit	(10,000)			(10,000)
Total	\$ 7,214	\$ 199,154	\$ 167,294	\$ 39,074

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Jefferson County High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Ahrens At Risk/Fee Waiver	\$ 646	\$ 2,435	\$ 1,681	\$ 1,400
Adult Account	4,023	46,238	19,741	30,520
At Risk/Fee Waiver	5,041	7,956	9,887	3,110
Cap and Gown		2,600	1,214	1,386
Change Fund		150	150	
College - NOW!	7,353	17,247	19,595	5,005
Curriculum Acct.	16,494	28,265	32,422	12,337
EC Dawson Orman/River	218	1,450	1,637	31
eSchool Acct	98,884	373,053	390,631	81,306
General	208,811	803	138,702	70,912
Independent Study	19,840	11,243	24,244	6,839
Interest Account	905	686		1,591
Soda - Ahrens	37,276	9,784	19,445	27,615
Soda - Dawson	24,125	4,798	12,600	16,323
Soda - Iroquois	19,203	1,254	15,848	4,609
Soda - Jaeger	23,888	3,173	14,315	12,746
Soda- Safe & Drug Free		685	617	68
Student Account	7,706	29,962	4,600	33,068
Summer School	44,927	50,675	49,350	46,252
Vending - Ahrens	10,007	12,060	13,572	8,495
Vending - Dawson	11,714	4,527	6,077	10,164
Vending - Iroquois	3,078	1,121	3,917	282
Vending - Jaeger	6,022	4,020	2,819	7,223
Work Transition Program	583	2,533	2,270	846
Subtotal	550,744	616,718	785,334	382,128
Interfund Transfers		(83,207)	(83,207)	
Total	\$ 550,744	\$ 533,511	\$ 702,127	\$ 382,128

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Phoenix School of Discovery

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
At Risk Funds		\$ 5,976	\$ 3,863	\$ 2,113
Adult Vending	\$ 158	164	258	64
Adult Activities	1,125	1,550	2,425	250
Ambassador Club	102			102
Change Fund		35	35	
ECE Department		360	360	
Elementary Activities	1,803	14	14	1,803
Faculty Pepsi		3,167	2,995	172
FMD-Self Contained		328		328
Fund for the Arts		375	375	
General	1,024	356	1,116	264
High School Activities	1,803	2,619	3,254	1,168
LLS	163		163	
LMC		2,511	2,371	140
MD Unit		972	425	547
Metro United Way		16	16	
Middle Activities	1,803	1,722	2,486	1,039
Senior	200	2,872	2,872	200
Senior Class of 2016		331		331
Senior Service Learning	444	796	1,239	1
Student Incentives	2,734	1,015	1,325	2,424
Textbook	43			43
Unified Basketball		183	68	115
United Negro College		16	16	
WHAS Crusade For child		176	176	
Yearbook Club		2,986	2,935	51
Subtotal	11,402	28,540	28,787	11,155
Interfund Transfers		(6,750)	(6,750)	
Total	\$ 11,402	\$ 21,790	\$ 22,037	\$ 11,155

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Jeffersontown High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Administrative	\$ 10,750	\$ 1,429	\$ 2,626	\$ 9,553
Adult Education	4,408	52		4,460
AP Testing	1,962	15,053	14,325	2,690
Art	724	5,695	1,745	4,674
At Risk		31,288	31,288	
Athletics	224	34,049	32,470	1,803
Athletic Change Fund		800	800	
Athletic Drinks		7,723	7,673	50
Athletic Insurance	70	6,045	5,345	770
Band	85			85
Baseball	501	35,193	35,195	499
Baseball Concessions		4,758	4,758	
Basketball - Boys		2,285	887	1,398
Basketball - Girls	1,092	1,468	2,022	538
Beta Club	1,198	1,040	989	1,249
Biotech	501			501
Bowling	452	7,043	5,904	1,591
Business - Jaworski	2,766	2,126	1,904	2,988
CADD	407	1,230	620	1,017
Capital Campaign	154			154
Charity		1,258	1,205	53
Cheerleaders		5,834	5,834	
Chess Club	33			33
Choir	2,274	14,322	13,819	2,777
Senior Class	3,289	34,838	36,749	1,378
Junior Class	3,552	10,276	11,603	2,225
Cross Country		513	513	
Crusade for Children		467	467	
Dance Team		9,536	9,182	354
Drama	616	673	750	539

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Jeffersontown High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
District 24 Baseball		1,063	1,063	
District 24 Softball		2,248	2,248	
ECE "CCC"	1,222	1,367	1,327	1,262
Endowment (SR Class)	1,149	7,076	8,167	58
Electronics	169	141		310
Engineering		100		100
English	1,853	5,513	200	7,166
F.T. - ECE	100		100	
F.T. - English		160	136	24
F.T. - Health/PE		470	461	9
F.T. - Social Studies		420	420	
F.T. - Technology	302	10	175	137
FBLA	168	8,021	8,019	170
Football		6,228	5,461	767
French Club	1,142	200	793	549
Golf	134	825	190	769
Humanities	930	492	1,015	407
Interest - CD	152	275	138	289
Journalism	221	262		483
Library	796	374	676	494
Lost Textbooks	340		122	218
Machine Tool	875	1,454	967	1,362
Math	6,195	1,710	6,372	1,533
Marine Corp ROTC	85	1,790	1,685	190
NHS	673	120	636	157
Orchestra	1,533	5,323	6,404	452
Orientation	481	28,809	27,459	1,831
P.E.	1,869	552	1,138	1,283
Parking Permits	1,544	790	2,334	
Pep Club	1,881	10	535	1,356

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Jeffersontown High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Photography	1,128	675	431	1,372
Project Lead the Way	4,759	145	1,367	3,537
PSAT	203	736	637	302
PTSA	85		85	
Regional Tournaments		693	693	
Robotics	53	4,146	3,483	716
Scholarship Fleur De Lis	4,469			4,469
School Change Fund		1,200	1,200	
Science		9,745	6,512	3,233
Soccer - boys	155		36	119
Soccer - Girls		1,560	1,369	191
Social Acct. (Faculty)	3,434	945	4,240	139
Social Studies	65			65
Soft Drinks	760	2,239	1,511	1,488
Softball	425	19,781	12,431	7,775
Softball - Concessions		6,307	6,307	
Spanish Club		80	80	
Speech & Debate	558		10	548
Sterling Crow Scholars	277		100	177
Student IDs		4,638	2,601	2,037
Supplement - District		14,554	14,554	
Student Activity	1,229	10,888	3,881	8,236
Teacher Excellence		2,000	1,000	1,000
Tennis	427	369	532	264
Tennis - Girls		20	20	
Track		2,491	2,491	
Vending Machine		67	67	
Volleyball	2,927	5,047	4,687	3,287
Wanda Wallace Memorial		550	500	50
Welding	2,413	2,697	1,816	3,294

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Jeffersontown High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Wrestling	1,110	3,067	3,313	864
Wrestling Concessions		3,239	3,239	
Youth Crime Watch	385			385
Yearbook	3,884	27,416	25,861	5,439
Subtotal	87,618	436,092	411,968	111,742
Interfund Transfers		(97,765)	(97,765)	
Certificate of Deposit	(62,958)			(62,958)
Total	\$ 24,660	\$ 338,327	\$ 314,203	\$ 48,784

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Liberty High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Administrative Account	\$ 1,767	\$ 2,360	\$ 2,455	\$ 1,672
Adult Snack Revenue		2,189	2,189	
At Risk Account		15,427	15,427	
At Risk - Mary Ryan		720	720	
Field Trip Account		6,350	6,350	
Hope Fund	1,664	1,308	2,445	527
In & Out		677	677	
Library	230		230	
Men of Quality	231		228	3
Mary Ryan Academy	803	264	1,053	14
Mary Ryan - Field Trip		933	933	
Pepsi Adults		2,804	2,804	
Pepsi - Mary Ryan		311	311	
Prom - Mary Ryan		856	217	639
Senior Activity		8,290	8,290	
Student activities	<u>1,596</u>	<u>11,216</u>	<u>6,911</u>	<u>5,901</u>
Subtotal	6,291	53,705	51,240	8,756
Interfund Transfers		<u>(22,945)</u>	<u>(22,945)</u>	
Total	<u><u>\$ 6,291</u></u>	<u><u>\$ 30,760</u></u>	<u><u>\$ 28,295</u></u>	<u><u>\$ 8,756</u></u>

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Louisville Male Traditional High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Administration	\$ 8,322	\$ 432	\$ 7,059	\$ 1,695
Adult Vending		1,583	560	1,023
AP Testing	10,909	72,322	80,740	2,491
APES	349	14,793	4,748	10,394
Art	3,577	6,647	9,602	622
Art Club	88	85	108	65
Assistant Principals	2,265	10,190	12,411	44
Athletic	121,822	214,417	245,115	91,124
Athletic Change		5,000	5,000	
Athletic Coaches		67,524	67,524	
Athletic Insurance	2,247	25,893	13,590	14,550
Baseball	13,188	81,942	77,453	17,677
Beta Club	4,198	2,579	1,219	5,558
Bookstore	40,183	131,507	105,060	66,630
Bookstore Change		500	500	
Bowling Team	1,081	3,696	4,524	253
Boys Basketball	7,456	19,112	25,008	1,560
Boys Lacrosse	10,534	15,364	9,216	16,682
Boys Soccer	15,188	22,457	21,374	16,271
Brook 'n Breck		2,870	2,142	728
Business Education	3,217	2,315	2,323	3,209
Cheerleading	626	31,260	28,839	3,047
Chorus	4,862	26,318	26,582	4,598
Class of 2014	11,847	3,567	15,414	
Class of 2015	25,796	43,215	61,284	7,727
Class of 2016	13,603	29,885	17,245	26,243
Class of 2017	8,732	23,371	12,519	19,584
Class of 2018		5,420	400	5,020
Counselors Fund	768	6,152	6,055	865
Creative Writing	139	309		448

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Louisville Male Traditional High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Cross Country	970	5,569	4,671	1,868
Dance Team - Varsity	13,350	19,687	25,853	7,184
District Activity Supp	359	14,821	15,180	
District Soccer	339	2,784	1,945	1,178
El Club De Espanol	380			380
English Department	3,670	29,758	28,352	5,076
Faculty fund	479	542	1,021	
FBLA	657	8,309	8,893	73
FCA	863	225	495	593
Field Hockey	2,955	13,069	11,245	4,779
Football	11,011	45,498	54,511	1,998
French Club	1,171	185	677	679
Future Educators	449	217		666
Future Physicians	114	208	133	189
Girls Basketball	4,005	8,026	10,380	1,651
Girls Lacrosse	1,579	5,797	4,945	2,431
Girls Soccer	9,570	18,537	22,377	5,730
Girls Track		3,872	3,872	
Golf - Boys	829	2,916	3,170	575
Golf - Girls	517		154	363
HAPVA		775	192	583
In & Out	1,226	24,625	24,625	1,226
Interest Award - Vaugh	81	4		85
Interest CDs	1,001	206		1,207
Interest on NOW Account	784	94		878
Jeff Wright		2,500	200	2,300
Latin Club	161	4,160	4,013	308
Library	2,002	1,529	1,443	2,088
Lockers	14,680	12,270	12,397	14,553
Lost books	965	2,911	1,968	1,908

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Louisville Male Traditional High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Male Track Invitational	2,936	13,473	13,808	2,601
Male YMCA	797	3,580	3,890	487
Marine Biology	937			937
Math	305	6,321	4,265	2,361
Math - Calc Rental	1,709	2,822	2,745	1,786
Men of Quality	94	138	203	29
National Honor Society	3,921	1,321	1,120	4,122
Nutrition Service Snack	2,091	258		2,349
Orchestra	12,024	7,567	5,077	14,514
Photography	2,427	7,954	8,649	1,732
Physical Education		548		548
Ping Pong Club		20		20
Pinterest Club	72			72
Powder Puff Football	927	790	1,717	
Quick Recall Team	4,141	1,143	610	4,674
Registration	10	221,821	220,521	1,310
Registration Change		3,000	3,000	
Salvation Army		9,180	9,116	64
Scholar - James W. Grant	8,531		1,000	7,531
Scholarship Fund	2,787			2,787
Science	2,098	10,928	13,010	16
Social Studies	9,069	2,602	260	11,411
Soft drink	11,581	5,138	9,996	6,723
Softball	2,185	24,210	26,244	151
Spanish Honor Society	200		134	66
Special Friends	802	480	343	939
Student Aid	2,681	12,680	9,519	5,842
Student Attendance	1,734			1,734
Student Mailing	23,398	12,270	13,225	22,443
Student Senate	2,813	7,770	4,600	5,983

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Louisville Male Traditional High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Summer School - PE	2,255	5,875	4,349	3,781
Swim	926	10,755	11,252	429
Tennis - Boys	69		69	
Tennis - Girls	159	1,135	1,294	
Textbooks	288	1,637		1,925
Theatre Arts	3,083	625	719	2,989
Transcripts	1,122	297		1,419
Volleyball	1,585	12,843	8,878	5,550
Waiver at Risk	12,680	19,008	19,420	12,268
Winter Wonderland	2,210	8,580	8,630	2,160
Women of Quality	100	391	374	117
World Language	1,700	1,440	743	2,397
Wrestling	3,349	17,445	15,811	4,983
Yearbook	35,284	57,520	61,397	31,407
Subtotal	550,244	1,593,384	1,592,314	551,314
Interfund Transfers		(312,629)	(312,629)	
Certificate of Deposit	(97,000)			(97,000)
Total	\$ 453,244	\$ 1,280,755	\$ 1,279,685	\$ 454,314

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Moore Traditional School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Administrative	\$ 442	\$ 4,173	\$ 3,538	\$ 1,077
Air Force JROTC	3,293	4,645	7,389	549
100 Men of Distinction	982		508	474
Air Force Uniforms	2,399	1,400	1,190	2,609
AP Science	958	6,799	6,589	1,168
AP Testing		5,382	5,382	
Archery	5,087	16,939	14,457	7,569
Art	403			403
Athletic Change Fund		800	800	
Athletic Director		26,369	26,073	296
Athletic Insurance		7,265	7,230	35
Band	598	338	541	395
Baseball	55	1,800	1,842	13
Baseball Fundraiser	3	400	400	3
Basket Program	1,250	1,964	3,054	160
Basketball	34	3,050	3,060	24
Basketball - Middle	238	375	590	23
Boys Basketball Fundraiser	8	2,319	2,288	39
Bookstore Change Fund		200	200	
Bowling Fundraiser	67	1,013	811	269
Brennan Environment	2,208	12,124	13,440	892
Broncos	761	347	596	512
Business Department	643		214	429
Cheerleaders High	77	2,984	2,922	139
Cheerleaders	2	10,688	9,956	734
Chorus	340	5,215	5,340	215
Class of 2014	5,950	110	6,060	
Class of 2015	148	40,262	30,964	9,446
Class of 2016	489	6,130	1,068	5,551
Class of 2017	35	820	584	271

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Moore Traditional School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2015</u>
Class of 2018		1,330		1,330
Colts	546	4,144	3,696	994
Counselors	3,050	1,595	1,764	2,881
Cross Country	9	521	372	158
Drama Club	1,242	611	752	1,101
English Department	1,462	1,676	2,816	322
FBLA	652	3,468	3,888	232
FCA	285			285
Flower Fund	144		144	
Football	2,441	11,400	13,299	542
Football Fundraiser	3,491	8,990	11,021	1,460
Freshmen Academy	304	3,299	3,205	398
Gate		57,814	57,809	5
Girls Basketball Fundraiser	86	6,205	4,808	1,483
Golf		125	104	21
High School - At Risk	27	54,808	53,223	1,612
High School Fees		16,756	16,756	
HOSA	561	3,967	3,324	1,204
HOSA MS	95		95	
HS Pepsi Machines	679	4,330	4,569	440
Interest Checking	29	26	42	13
Library	148	3,970	3,954	164
Lockers	6,930		6,930	
Lost Books	3,498	1,971	325	5,144
Middle School-At Risk	2,408	3,633	6,041	
MS Football	162	3,200	3,090	272
MS Girls Basketball Fundraiser	1	1,698	616	1,083
MS Boys Basketball Fundraiser	38			38
Math Dept	66		66	
Medical Magnet	105	325	375	55

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Moore Traditional School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
MS Student Council	777	476	753	500
Multiple Disabled	235	1,405	1,515	125
Music Dept Trip	131	4,899	4,396	634
Mustang Spirit Shop	57	45,242	45,133	166
National Honor Society	815	2,116	2,481	450
Newspaper	947			947
NJHS	17	815	509	323
Orchestra	268	3,225	3,295	198
Pacesetters	1,556	451	1,973	34
Pep Club	325		325	
PSAT Testing	36	742	727	51
S.P.H.	312	1,156	1,114	354
Science	38			38
Social Studies	1,559		1,493	66
Soccer	38	375	404	9
Soccer Fundraiser	42	1,060	1,095	7
Soccer Middle	25			25
Softball	10	4,200	4,196	14
Softball Fundraiser	1,061	2,692	2,669	1,084
Spanish Club	69			69
Spirit Concession Change		500	500	
Spirit Shop Conces	32	26,629	26,449	212
Sprinters	545	219	400	364
Sports Medicine	843	1,325	1,297	871
Staff Pepsi		6,411	6,411	
Stallions	1,337	10,050	10,829	558
Step Team		62		62
Student Council	1,240	1,329	2,569	
Student Fees Middle	223	10,515	3,470	7,268
SR Piomingo FT		3,805	3,057	748

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Moore Traditional School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Tennis	20	2,100	2,051	69
Tennis FR		842	842	
The Canon		1,478	782	696
Thoroughbreds	1,111	6,149	6,735	525
Thunder Ponies	76	131	207	
Track	64	950	980	34
Track Fundraiser	518	3,256	3,001	773
Trailblazers	545	344	466	423
Triple Crown	879	829	475	1,233
United Basketball	479	188	264	403
Champions	1,814	692	2,457	49
MS Baseball	30	1,100	1,100	30
Youth & Government		5,634	5,634	
MS Softball	9	1,210	1,169	50
MS Track		225	200	25
Attendance Account		1,146	866	280
Yearbook	2,270	15,192	6,284	11,178
Walkathon	1,978	160	1,978	160
Winning Colors	546	5,437	5,530	453
Undetermined Money	3,455	2,398	4,618	1,235
Volleyball	8	3,027	2,974	61
Volleyball Fundraiser	672	2,790	2,704	758
Volleyball - MS	115	250	300	65
WHAS Crusade		39	39	
Wrestling Fundraiser	65	1,400	1,449	16
Wrestling	70	4,926	4,688	308
Subtotal	82,191	551,365	545,023	88,533
Interfund Transfers		(135,338)	(135,338)	
Total	\$ 82,191	\$ 416,027	\$ 409,685	\$ 88,533

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Pleasure Ridge Park High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Academic Programs		\$ 5,660	\$ 321	\$ 5,339
Anime Club	\$ 632		504	128
Archery	46	2,390	2,436	
Archery Team		3,857	3,857	
Art	800	5,251	5,851	200
At Risk Student Fees		40,824	26,716	14,108
Athletics Baseball Coach	2,283	2,330	1,184	3,429
Athletics District CPR	22	3,378	2,958	442
Athletics Gatorade	715		715	
Athletic General	(19,209)	52,004	32,415	380
Athletics Special Projects		2,417	165	2,252
Athletics Tournament	2,075	24,587	24,697	1,965
Athletics Trainers Fees		7,280	7,280	
Ballroom Dance	1			1
Band		5,486	5,235	251
Baseball Concessions		17,347	8,614	8,733
Baseball Team	27,980	57,940	66,623	19,297
Baseball National HS	9,769			9,769
Basketball - Boys JV	3,209	14,421	11,680	5,950
Basketball - Boys Varsity	1,412	1,681	1,800	1,293
Basketball - Boys Varsity	160	9,575	9,735	
Basketball Freshman	367		99	268
Basketball - Girls Varsity	347	6,862	7,037	172
Basketball - Panther	1,812	684	2,209	287
Basketball - Ads	9,191	11,885	8,623	12,453
Basketball Scholarship	150	950		1,100
Basketball - Spirit	7,818	15,444	19,342	3,920
Beta Club	1,089	2,490	3,395	184
Bookstore	58			58
Bowling Team	479	16,790	16,730	539

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Pleasure Ridge Park High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Business Law	1,534	394	1,628	300
Business Management	709			709
Business Marketing	158			158
Change Fund		3,000	3,000	
Cheerleaders	7,532	16,659	21,528	2,663
Chess Team	10			10
Choir	3,268	28,569	29,442	2,395
Class of 2014	2,256		2,256	
Class of 2015	9,210	65,180	68,408	5,982
Class of 2016	10,382	20,881	13,095	18,168
Class of 2017	7,921	9,225	585	16,561
Class of 2018		8,580	250	8,330
Custodians - Flower Fund	31			31
Counselors/Transcripts	41	10,310	9,372	979
Cross - Country	693	1,139	830	1,002
Dance team	64	5,573	5,568	69
Future Problem Solving	172		116	56
District Activity Supplement	13	19,742	19,730	25
Doty - European Trip	410			410
Drama	4,256	15,604	19,118	742
Drama Club	105			105
Dunn - PBS		90		90
English supply charge	352	7,405	7,549	208
E-School	771	900	50	1,621
Faculty Flower Fund		281	36	245
FCA	356		158	198
FMD	57	760	404	413
Football Team	1,294	16,041	17,320	15
Fundamentals of Dance	367	489	310	546
Foreign Language	2,255	702	918	2,039

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Pleasure Ridge Park High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
French Club	4			4
General Fund	1	33,297	33,289	9
Golf Tournament	804	5,162	5,436	530
Golf Account	233	1,269	1,075	427
Graphic Design - Webb	1,505	1,965	2,809	661
Humanities	261	3,856	4,001	116
Interest CD	38	447	485	
Interest Now Account	2	40	42	
KYA/COED		7,689	7,325	364
Library	310	366	608	68
Louisville Partnership	1,000			1,000
Mac Lab	17	5,299	2,127	3,189
Math	500	4,320	4,219	601
Math Flower Fund	31	5	36	
MD Class	159	1,200	1,065	294
MH Class	1,478	850	1,002	1,326
MTRP	45			45
Ridge News/ STLP	11	72		83
NTL Art Honor Society	53	85		138
National Honor Society	2,269	1,830	1,166	2,933
Orchestra	2,827	5,165	4,529	3,463
Overstreet - Grant	148			148
Paw Print	286	2,606	2,892	
PE/Health	501	935	520	916
Performing Arts	1,296	757	1,992	61
Photography	90			90
Printing Tech - Bramer	3,348	6,048	4,709	4,687
PRP Special Olympics	547	2,233	2,462	318
Red Cross Club	576			576
Revolving Fund		100		100

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Pleasure Ridge Park High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Science	500	7,863	6,003	2,360
Soccer Team - Boys	3,903	20,641	17,305	7,239
Soccer Team - Girls	396	3,959	2,453	1,902
Social Studies	3,414	3,275	6,495	194
Softball Fast Pitch	3,399	32,896	35,507	788
Softball Concessions		1,388	138	1,250
Spanish Club	1			1
Student ID		1,265	1,265	
Student Council	1,582	6,160	4,294	3,448
Student Service Center	53			53
Staff Activities	(37,360)	22,629		(14,731)
Tennis	151	1,797	1,933	15
Track - Boys	510	8,289	8,799	
Track - Girls	5,192	4,232	7,612	1,812
Volleyball	3,773	10,719	13,203	1,289
Web Design	425	215	639	1
WPRP		929	280	649
Wrestling	623	3,555	3,793	385
Writer's Club	57			57
Young Politicians		301	301	
Yearbook		37,778	37,762	16
Subtotal	110,382	796,544	721,463	185,463
Interfund Transfers		(74,366)	(74,366)	
Certificate of Deposit	(30,000)			(30,000)
Total	\$ 80,382	\$ 722,178	\$ 647,097	\$ 155,463

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Seneca High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Academic Competition		\$ 800	\$ 345	\$ 455
Alumni	\$ 1,500		40	1,460
Art - Silletto	470	2,130	2,520	80
Adult Pepsi	3,465	4,757	6,408	1,814
Adult Snack	364	346	656	54
Adult Courtesy Fund		53	53	
Adult Activity		3,680	3,679	1
Athletic - General	2,015	68,183	68,625	1,573
Athletic - Insurance	160	6,965	7,125	
Band	624	5,400	6,010	14
Band Snack	187	249		436
Band Pepsi	47	359	85	321
Baseball	995	9,370	8,345	2,020
Boys Basketball	34	7,262	6,598	698
Bowling	392	1,666	1,360	698
Boys Soccer	919		529	390
Boys Track	50			50
Beta Club	461	2,626	2,525	562
Bookstore	5,977	11,018	7,870	9,125
Business	4			4
Cadet	798	1,720	1,040	1,478
Cadet Pepsi	4,582	2,971	3,290	4,263
CCR		4,584	2,171	2,413
Change Fund	1	1,599	1,600	
Concession		10,306	9,997	309
Cheerleading	240	12,158	11,843	555
Chorus	2	1,516	1,408	110
Class of 2014	4,897	499	5,396	
Class of 2015	553	52,996	52,726	823
Class of 2016	1,109	11,340	10,936	1,513

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Seneca High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2015</u>
Class of 2017		374	80	294
Class of 2018		12		12
Counselor	(4,369)	21,846	16,003	1,474
Cultural Extravaganza	266	242	225	283
Cultural Arts		14,670	11,970	2,700
Chinese Club	113		113	
Computer	2,293			2,293
Dance Team	23			23
Disalvo JR Achievement		300	66	234
ECE	108	1,200	1,018	290
Education Academy	116	640	726	30
English	3,036	2,000	605	4,431
Family Resource Center	12			12
FCCLA	240		240	
FFA	4,264	18,777	17,946	5,095
Field Hockey	326	259	330	255
Football		10,171	6,825	3,346
Foreign Language Dept	1,705	1,156	1,024	1,837
Forensics	230	100	46	284
French Club	102	254	288	68
Faculty Welfare	110		110	
Gay Straight Alliance	277	191	53	415
General	1,080	23,839	23,675	1,244
German Club	51			51
Girls Basketball	1,458	4,688	5,892	254
Girls Soccer		450	349	101
Girls Track	5			5
Green Club	401		401	
Humanities - Myers	20			20
Interest	551	280		831

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Seneca High Magnet Career Academy

<u>Name of Activity</u>	<u>Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance June 30, 2015</u>
Leaders of Seneca	230		209	21
Library	685	2,178	2,535	328
Lockers	11,546		2,045	9,501
Math	1,283	6,090	2,678	4,695
Men of Quality	56	294	279	71
MTRP/FEA	1,186	5,605	5,491	1,300
Mu Alpha Theta	20			20
NHS	373	2,140	2,247	266
Orchestra	1,960	2,569	2,081	2,448
Parking	1,910	1,760	739	2,931
PE- Temple		2,000	781	1,219
Photography	540			540
Pre Law Program	2,299		559	1,740
Psychology	600		600	
Retreat	10	1,000		1,010
Science	889	7,200	5,298	2,791
Science/Marine Biology	30		30	
S.T.L.P.	22			22
Sisters of Seneca	294		294	
Softball	80	39		119
Social Studies	4,555	1,000	1,083	4,472
Spanish Club	1,912			1,912
State Text Book	4,394	1,109	450	5,053
Step Team	37	1,999	2,000	36
Student Activities	20	16,015	16,035	
Student at Risk		39,636	39,636	
Student Pepsi	1,531	10,466	7,858	4,139
Student Snack	1,132	985	72	2,045
Swimming	82	100	178	4
The Sentinel	295			295

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Seneca High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Target- Take Care of ED		1,524	1,132	392
Trainer	215	7,510	7,725	
Tournament		18,257	18,257	
Tournament 2		4,704	4,704	
Tournament 3	20	3,960	3,980	
Theatre/ Harris	347	1,979	2,244	82
Volunteer Club	459	3,505	3,908	56
Volleyball	3,304	7,780	6,932	4,152
Wrestling	361			361
Yearbook	9,405	9,600	14,046	4,959
Subtotal	94,346	487,006	467,271	114,081
Interfund Transfers		(75,167)	(75,167)	
Certificate of Deposit	(60,592)			(60,592)
Total	\$ 33,754	\$ 411,839	\$ 392,104	\$ 53,489

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Shawnee High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2015</u>
3:1 Mentoring		\$ 5,000	\$ 1,417	\$ 3,583
Aquatics	\$ 2,790	7,985	10,775	
American Cancer Society		1,116	1,116	
Angel Tree		320	320	
At Risk Funds		16,704	16,704	
Athletic Department	163	69,116	69,021	258
Athletic Middle		1,500	1,500	
Athletic Insurance	145	1,465	1,590	20
Aviation Booker T Rice	1,545			1,545
Aviation Scholarship		250		250
Aviation - Sam R Rechter	590			590
Band		663	432	231
Baseball	125		125	
Basketball - Boys	312	4,109	4,421	
Bookstore	295	2,084	865	1,514
Bus Transportation		1,000	541	459
Challenger Gift Shop	1,450	164	1,198	416
Change fund		380	380	
Chorus		954	564	390
Cheerleading	26		26	
Class of 2014		184	184	
Class of 2015		23,326	15,711	7,615
Concessions - Athletics	1,582	20,894	21,542	934
DECA	47		47	
Early Childhood	105			105
ESL Newcomer		4,050	2,099	1,951
FBLA		2,361	1,677	684
FMD Class	22			22
Football		3,500	3,500	
General Fund	20	45	65	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Shawnee High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Girls Basketball	1,057	3,381	4,438	
Hospitality Fund	24	120	144	
In & Out		5,704	5,153	551
Interest Income	82	63	145	
Junior Achievement		229	229	
Library	129	1,182	961	350
Middle School Student		104		104
MTRP	115			115
N.J.R.O.T.C. Activity	1,310	4,550	4,263	1,597
Pepsi - Faculty	1,516	6,403	6,935	984
Pepsi - Student	28	300	182	146
Principals Account	738	10,711	9,324	2,125
Scholarship Account	217			217
Science - Herrick-Excel		1,374	1,374	
Snack	159	208	367	
Softball	186		186	
Spanish Department	400		400	
Stem		3,730		3,730
Student Aid	1,147		867	280
Student Spaceflight Pro	125			125
Student General		2,757	967	1,790
Swimming	22		22	
Volleyball	46	134	180	
Wrestling	81		81	
Yearbook	25	2,703	1,181	1,547
Yearbook - Middle		300		300
Subtotal	16,624	211,123	193,219	34,528
Interfund Transfers		(28,825)	(28,825)	
Total	\$ 16,624	\$ 182,298	\$ 164,394	\$ 34,528

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Southern High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Administrative	\$ 3,756	\$ 2,825	\$ 4,343	\$ 2,238
Advanced Placement		10,076	10,076	
Athletic Boosters	1,000			1,000
Athletic Non-Carbonated		11,496	11,496	
Athletic - Insurance		5,580	5,580	
Athletic Sportswear		1,524	1,524	
Athletic - Tournaments	300	7,850	7,850	300
Athletic Department		60,391	49,464	10,927
Auto Collision 1 & 2	863	1,294	1,192	965
Auto Collision 3	1,241	7,034	7,075	1,200
Auto Tech 1	1,639	595	444	1,790
Auto Tech 2	1,371	3,463	3,434	1,400
Auto Tech 2	308	698	993	13
Auto Tech 3	4,375	16,479	18,339	2,515
Band	1,130	21,430	19,594	2,966
Bowling		1,061	619	442
Baseball - Graves	8,281	19,752	22,289	5,744
Basketball - Jones		2,914	2,914	
Beta Club	541	400	613	328
Book Club Sales	70	850	791	129
Business Rech	958		40	918
CC - Cischke/Ballard	394	5	320	79
Change Fund		7,080	7,080	
Cheerleaders	5,039	5,731	8,889	1,881
Chorus	367		83	284
Consumer Science		1,225	1,225	
Computer Tech - Hublar	100			100
Dance Team	293	1,628	1,458	463
Deca Store	229			229
Deca Club	4,877	1,877	26	6,728

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Southern High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Donations for Needy Family	191	515	497	209
Drama	1,734	1,562	2,329	967
English Dept.	1,000			1,000
ECE/Kokes - McFarland	5			5
Faculty Softdrinks		2,812	2,812	
Faculty - Staff	2,852	4,128	3,855	3,125
Family Resource Center		1,295	1,295	
FBLA		62	62	
FCA	4	192	175	21
Fishing Club	201			201
Football	221	3,312	3,533	
Freshmen Account	323	4,114	3,666	771
Gardening/Thornsbury	2,219	315	1,284	1,250
Golf	396		185	211
Guidance	576	440	133	883
Horse Club	50			50
JROTC/Steven Griffin	355			355
Junior Account	322	3,626	2,422	1,526
Key Club	2,699	1,366	611	3,454
Lady Trojans - GBB		5,579	5,579	
Library Media	456	519	614	361
Literary Club		9		9
MTRP - SHS Students	1,475			1,475
MTRP - Wiley	2,118	5,189	4,858	2,449
Machine Tool	565	28	77	516
Math Dept.	411	45	85	371
MD	74	521	525	70
Multimedia	603	1,455	1,850	208
National Honor Society	929	510	661	778
Orchestra	2,206	800	610	2,396

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Southern High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Pep Club	817			817
PE	603		132	471
School Fees	17,720	40,625	23,270	35,075
Science Department	3,730		697	3,033
Senior Account	1,739	50,554	46,988	5,305
SHS JROTC	4,875	10,344	7,490	7,729
SHS Prom	4,792	7,415	8,490	3,717
Social Studies Dept.	1,000			1,000
Skills USA	1,078	2,138	2,948	268
Soccer Mens	959	269		1,228
Soccer - Lady Trojans	935	309	217	1,027
Softball	2,237	5,818	4,382	3,673
Sophomore Account	4	106	110	
Southwind	900			900
Spanish Club	233			233
Student Activities		5,000	1,375	3,625
Student Grants	46			46
Student/Staff Donation	407	1,264	1,437	234
Teacher Appreciation	200	250	350	100
Tech Lab	220		86	134
Tennis - Ladies		76	69	7
The Southerner	3,273	7,577	8,292	2,558
Track	521	3,688	3,433	776
Volleyball	435	757	760	432
Waived Fees At Risk		29,808	29,808	
Wrestling	1,144	1,004	2,148	
Subtotal	106,985	398,654	367,951	137,688
Interfund Transfers		(67,297)	(67,297)	
Total	\$ 106,985	\$ 331,357	\$ 300,654	\$ 137,688

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

State Agency Schools

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Administration	\$ 4,657	\$ 146	\$ 883	\$ 3,920
Administration Fund	10		10	
Audubon Donations		725		725
Audubon Fund for the Arts	188		188	
Audubon MAC Grant	507		507	
Automotive Program	26,182	20,067	21,208	25,041
Bellewood Donations	1,360	2,652	3,862	150
Bellewood Fund for the Arts	52		52	
Bellewood Library Fund	131		131	
Brooklawn Donations	291	31	308	14
Brooklawn- Kathy Hoar		550		550
Brooklawn- Chris Jung		550		550
Brooklawn- Prom Fund		500		500
Horticultural	63,929	27,189	26,221	64,897
Interest Earned	175	90		265
LDT Disability		5		5
LDT- Kari Ostby Math		550	537	13
LDT Target Donations	7			7
Maryhurst Disability D	311	598	393	516
Maryhurst Donations	10		10	
Maryhurst L&N Donation	303		303	
Maryhurst Target Grant	33		33	
Peace Academy Fundraiser	204		204	
Peace Disability	132	2,765	2,496	401
RIFF / Boxtops Fund		702	40	662
SAC Boxtops	778		778	
St. Joseph Donations	455	15		470
The Brook - KMI Donations	29	45		74
Student Activities	11,460	2,184	7,531	6,113
Vending Supplement	2,168		2,168	

Continued

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

State Agency Schools

<u>Name of Activity</u>	<u>Cash Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2015</u>
Western Day Treatment	<u>27</u>	<u>90</u>	<u>67</u>	<u>50</u>
Subtotal	113,399	59,454	67,930	104,923
Interfund Transfers Certificate of Deposit	<u>(37,413)</u>	<u>(5,728)</u>	<u>(5,728)</u>	<u>(37,413)</u>
Total	<u>\$ 75,986</u>	<u>\$ 53,726</u>	<u>\$ 62,202</u>	<u>\$ 67,510</u>

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

T.A.P.P. Program

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
At Risk - South Park	\$ 6,324	\$ 3,708	\$ 2,897	\$ 7,135
At Risk - Westport	5,494	3,492	1,794	7,192
Box tops - B. Blackwell	389		187	202
CCDC South Park		15,618	15,618	
CCDC Westport		12,011	12,011	
Chaffee Scholarship	2,061	3,000	500	4,561
Courtesy Fund- SP	641	220	50	811
Courtesy Fund - Westport	870	60	49	881
General Fund		28	28	
Hope Fund - South Park	1,151	229		1,380
Hope Fund - Westport	745		170	575
Interest Earned	32	6		38
Library - Westport	277			277
Medical	529		40	489
New Moms-J. Horrell	153	97	79	171
Oral History Art Project	176	1,250	1,426	
Pennies For Patients		488	488	
Pooh's Treasurer	2,269	1,539	1,961	1,847
Photo Fund - Westport	818	386	200	1,004
Photo Fund - Southpark	554	425	38	941
RIFA - Sylvia Rhodes	37			37
Scholarship Fund - Westport	600	200		800
Senior Activities - SP	1	2,784	2,302	483
Senior Activities- Westport		685	338	347
Senior T-Shirt - Westport	354		354	
Shining Stars- WP	210	81	272	19
Shining Stars- SP		356	196	160
Soft Drinks South Park		2,148	1,005	1,143
Soft Drinks Westport		2,293	1,128	1,165
SP FCCLA	423	1,883	1,965	341

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

T.A.P.P. Program

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
SP - FBLA - Hedgespeth	539	494	417	616
SP - FCM - Hedgespeth	92			92
Spring Fling Dance	3	697	655	45
STLP - Stacey Hodges - WP	96	410	125	381
Staff Activities		2,342	2,236	106
Stem Project Mcgibony	659	1,000	1,623	36
Student Activity Fund	5,518	1,244	1,436	5,326
Student Leadership Team	103			103
The Bunny Hutch	2,170	2,525	1,361	3,334
WP - FBLLA -Karen Morgan	193			193
Westport FCCLA	119			119
Subtotal	33,600	61,699	52,949	42,350
Interfund Transfers		(196)	(196)	
Total	\$ 33,600	\$ 61,503	\$ 52,753	\$ 42,350

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Valley High Magnet Career Academy

<u>Name of Activity</u>	<u>Cash Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2015</u>
Allied Health	\$ 650			\$ 650
Art	1,104			1,104
AP Testing		\$ 9,161	\$ 9,161	
Archery		485		485
At Risk Fees	10,622	21,097	29,988	1,731
Band	25	1,367	345	1,047
Baseball	366	20,489	14,577	6,278
Basketball	1,130	9,462	10,210	382
Beta Club	1,157	780	375	1,562
Bookstore	18,981	31,428	19,013	31,396
Boys Basketball Fundraisers	5,233	12,789	17,262	760
Checking Acct. Interest	184	10		194
Cheerleaders	215	17,321	15,035	2,501
Chess Club		200		200
Change Fund		3,300	3,300	
Choral Music	238		110	128
Class of 2018		1,105		1,105
Class of 2017	1,490	1,480	(40)	3,010
Class of 2016	1,700	3,280	2,425	2,555
Class of 2015	305	13,622	11,314	2,613
Concessions		64,126	63,197	929
Cross Country	173	3,758	2,031	1,900
Cup and Flower Fund		965	868	97
Ecology Club	491		(46)	537
Dance/Cheer Competition	596	23,948	24,160	384
Drama Club		1,150		1,150
ECE - Brenzel	527			527
ECE - Brown	133			133
Elementary League		16,554	16,554	
Field Trip - Seniors	71	6,000	6,011	60
Football	4,000	27,872	29,795	2,077

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Valley High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
French Club	181		181	
Girls Basketball Fundraiser	4,587	8,350	10,404	2,533
Golf - Boys	10			10
Government	589			589
Horticulture		100		100
HOSA	46	5,699	4,396	1,349
Incentives	4,467		714	3,753
Interest on CDs	30	52		82
KHSAA 6th and 7th Region	684	16,069	11,999	4,754
Library	323	1,849	1,669	503
Lockers	688			688
Men of Quality	150		150	
National Honor Society	709			709
NJROTC Fundraisers	1,267	3,808	4,266	809
NJROTC Reimbursable	8,546	11,024	9,958	9,612
Operating	345		323	22
Orchestra	306	2,057	1,813	550
Programs	6,957	26,760	29,268	4,449
School/Comm. Ser	998		998	
Scholarships	6,255			6,255
Scholarship - Dixon	2,000			2,000
Science Dept	32	506	538	
Soccer	2,592	1,873	4,413	52
Soft Drinks	2,194	10,891	7,694	5,391
Softball	2,135	11,252	13,387	
Spanish Club	318			318
Step Team	1,137	2,492	3,629	
Student Activities	3,592	47,933	49,638	1,887
Student Council	887	4,674	3,631	1,930
Technology Education	3,001	15	49	2,967

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Valley High Magnet Career Academy

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Tennis	9	994	373	630
Textbooks	3,192		334	2,858
The Academy	595			595
Track - Boys	2	518	520	
Valley Prep		1,000		1,000
Vet Tech		42		42
Volleyball	52	7,302	7,047	307
VPA Cheerleading		816	353	463
Wrestling	837	3,657	4,462	32
Yearbook	2,663	3,140	1,539	4,264
Subtotal	111,767	464,622	449,391	126,998
Interfund Transfers		(81,498)	(81,498)	
Certificate of Deposit	(30,000)			(30,000)
Total	\$ 81,767	\$ 383,124	\$ 367,893	\$ 96,998

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Waggener Traditional High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
A - Baseball	\$ 2,105	\$ 11,729	\$ 11,261	\$ 2,573
A - Boys Basketball	4,208	21,093	16,620	8,681
A - Boys Soccer	1,543	1,079	2,391	231
A - Cross Country	30	86		116
A- Dance		3,453	2,840	613
A - Football		3,161	2,238	923
A- Girls Basketball	47	3,480	3,221	306
A- Girls Soccer	40	381	158	263
A- Golf	175	342	497	20
A- Softball	100	1,087	1,187	
A- Tennis	42	198	240	
A- Track	297	2,320	1,610	1,007
A- Volleyball	1,154	388	990	552
A- Wrestling		1,019	1,008	11
ACT Payments	105	450	555	
Alumni Website	435	800	496	739
AP Testing		10,466	10,466	
Art Club	1,267	140	1,061	346
Art Classes		160	60	100
Athletics	(188)	64,602	57,163	7,251
At Risk	289	36,587	32,362	4,514
Athletics - Insurance	632	5,210	4,980	862
Athletic Season Passes		280	280	
Awards - Scholarships	1,750	223	225	1,748
Band	676	1,549	2,225	
Band Booster	1,037	40	175	902
Baseball		2,250	2,250	
Basketball		7,263	7,263	
Beta club	2,033		197	1,836
Bookstore	784	5,541	5,161	1,164

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Waggener Traditional High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Business Classes	541		365	176
Cannon's Class	595	1,713	1,842	466
Change Fund		1,575	1,575	
Cheerleaders	939	8,864	9,803	
Chit Chat	130	199		329
Chorus	3,498	4,883	7,397	984
Class of 2014	720	600	458	862
Class of 2015	3,512	23,478	17,224	9,766
Class of 2016	3,527	5,600	2,961	6,166
Class of 2017	1,607	1,731	402	2,936
Class of 2018		1,843	402	1,441
Concessions	449	17,478	14,447	3,480
Drama	355		355	
ESL Classes	1,000			1,000
French Club	19	9	28	
FCCLA	61			61
Football		7,250	7,250	
Gen Fund		625	625	
General Fund Student A	1,458	1,385	367	2,476
General Fund Faculty A	1,065	2,037	3,102	
Girl Power	2	296	238	60
Girls' District Tournament		762	762	
HOSA	366	2,109	2,081	394
In/Out	300	3,687	3,987	
Interest	2	17		19
Lady Wildcat Classic		3,183	3,183	
Library	249	138	376	11
Library Pen & Pencil	77	121	198	
Lost Textbook	1,343	187	74	1,456
M.T.R.P.	192		192	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Waggener Traditional High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Math	194		86	108
Medical Magnet	1,010	778	1,640	148
Meyers Middle School	(2,484)	2,934	450	
Music	2,000			2,000
Orchestra	226	4,080	3,848	458
O'Neil Class		1,000		1,000
Pep Band		2,100	275	1,825
Pep Club	1,237	45	234	1,048
PE/Health	317			317
Pre School Fundraiser	136			136
Principal Scholarships		1,000	1,000	
PSAT testing	97	668	765	
PTSA		5	5	
Quick Recall	108		72	36
Registration		150	150	
Restitution payments	200			200
Science Classes	5,731		5,731	
Senior Prom Tickets		76	76	
Green Team	49			49
Skills USA	132	132	132	132
Soccer		3,220	3,220	
Softball		826	826	
Sports Medicine	227		90	137
Spring Break Trip		15,140	15,140	
Student council/Stud writ	69		69	
Tennis		392	392	
Theatre Arts	83		83	
Tri M Honor Society	3	91	75	19
United Basketball League	272		272	
Unified Teams		320	320	

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Waggener Traditional High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Vending Carbonated	164	7,695	7,864	(5)
Vending Snacks	42	2,035	2,077	
Vending Student Snacks		331	331	
Vending Student	3	4,026	2,832	1,197
Vietnam Memorial fund	1,358		2	1,356
Volleyball		2,321	2,321	
Wiseman's Advisory		112	112	
Yearbook	929	4,775	5,704	
Subtotal	52,671	329,399	305,068	77,002
Interfund Transfers		(56,545)	(56,545)	
Total	\$ 52,671	\$ 272,854	\$ 248,523	\$ 77,002

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Western Math Science Technology Magnet High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Administrative	\$ 667	\$ 3,898	\$ 4,160	\$ 405
Alumni Scholarship Fund		1,000		1,000
Anime Club	59		59	
Art - Photo	50		50	
Athletic Insurance	361	3,345	3,706	
Athletic	11,028	43,809	45,789	9,048
Band		1,298	1,244	54
Baseball	1,211	675	1,320	566
Basketball - Boys	225	3,415	2,504	1,136
Basketball - Girls		632	632	
Beta		83	83	
Ben Jeffries Scholarship	385		385	
Bookstore		7,404	7,203	201
Café 103		17,144	13,960	3,184
Café 103 Donation	362		362	
Cheerleaders	209	215	424	
Choir		441		441
Concessions		5,491	3,494	1,997
Change Fund		2,000	2,000	
Early College Funds	243		243	
FBLA	389		389	
Fee waivers	1	23,220	23,221	
Field trips	22	3,160	3,182	
Football	604	4,205	3,938	871
Golf		170	68	102
Interest	18	12		30
Library	200	234	322	112
Linda Smith Art Scholars	100		99	1
MD/FMD	928	130	702	356
Pac Club	1,462	10,153	6,292	5,323

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Western Math Science Technology Magnet High School

Name of Activity	Cash Balance July 1, 2014	Receipts	Disbursements	Cash Balance June 30, 2015
Parking Permit		105		105
Pepsi	372	1,729	2,070	31
Restitution		4	4	
Softball	272		240	32
Sr. 2014	403	1,141	1,514	30
Sr. 2015	1,542	13,291	14,833	
Sr. 2016	2,680	2,717	969	4,428
Sr. 2017	1,245	1,686	505	2,426
Sr. 2018		2,817	45	2,772
Schoolwear	257	9,681	9,938	
Student activity		24,485	23,372	1,113
Tennis	223		223	
Textbooks	115	290	255	150
Vending	328	2,309	1,803	834
Track		1,266	1,216	50
Volleyball	310	735	333	712
Wrestling	294		199	95
Yearbook		1,595	1,595	
Subtotal	26,565	195,985	184,945	37,605
Interfund Transfers		(49,207)	(49,207)	
Certificate of Deposit	(10,000)			(10,000)
Total	\$ 16,565	\$ 146,778	\$ 135,738	\$ 27,605

See Independent Auditors' Report

Schedule of Cash Receipts and Disbursements By Activity

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Youth Performing Arts School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2015</u>
Administrative	\$ 12,538	\$ 520	\$ 3,287	\$ 9,771
Band	21,555	25,625	36,962	10,218
Band Spring Trip	10,181	76,752	72,300	14,633
Bang Bang You're Dead	2,281		2,281	
Candy	639	100	639	100
Change Fund		750	750	
Clint Vaught Memorial		500	500	
College Career	10,523	7,611	8,034	10,100
Comedy of Errors	909	88	909	88
Computer Lab	363	160		523
Dance Concert	10,058	7,524	15,720	1,862
Dance Ensemble	4,240	13,343	17,189	394
Dance Travel Account	14,060	5,946	10,332	9,674
Dance Trip Account	8,175	16,891	19,717	5,349
Dance Accompanist	605	5,445	6,050	
Design and Production	560	5,217	2,081	3,696
Discretionary	225	6,277	4,159	2,343
Fringe Festival		2,533	2,170	363
Interest now CD	152	141		293
Hairspray		49,499	31,162	18,337
How Not to Be Popular		6,163	6,093	70
Humanities	1,938	100	107	1,931
Kentucky Kingdom School		2,000	2,000	
Library	347	112	32	427
May Show Dance		4,000		4,000
Musical Theater	1,061	3,030	2,899	1,192
New York Festival	3,790	4,546	5,098	3,238
Orchestra	1,251	12,691	10,611	3,331
Orchestra trip account	1,770	25,489	27,141	118
Pepsi	526	761	812	475

Continued

Schedule of Cash Receipts and Disbursements By Activity--Continued

**Jefferson County Board of Education
High School Activity Funds**

Year Ended June 30, 2015

Youth Performing Arts School

<u>Name of Activity</u>	<u>Cash Balance July 1, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash Balance June 30, 2015</u>
Percussion	139	509	648	
Piano	4,180	452	292	4,340
Productions	13,898	26,808	22,949	17,757
Scholarship Funds		5,380	5,380	
Snack	655	575	743	487
Spirit Wear		6,259	3,909	2,350
Staff Account		3,718	1,552	2,166
Student fee	540			540
Theatre	2,293	5,481	2,908	4,866
Thespian	368	520	881	7
The Crucible		6,839	5,476	1,363
Tour show	2,464		800	1,664
Tri-M	377	506	801	82
Unifeds		3,967	3,871	96
Vocal	1,055	25,928	26,206	777
Young Actors Institute	<u>30,613</u>	<u>27,219</u>	<u>20,927</u>	<u>36,905</u>
Subtotal	164,329	397,975	386,378	175,926
Interfund Transfers		(50,755)	(50,755)	
Certificate of Deposit	<u>(62,301)</u>			<u>(62,301)</u>
Total	<u>\$ 102,028</u>	<u>\$ 347,220</u>	<u>\$ 335,623</u>	<u>\$ 113,625</u>

See Independent Auditors' Report

Report Required by *Government Auditing Standards*

**Independent Auditors' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***



**Independent Auditors' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

Members of the Board
Jefferson County Board of Education
Louisville, Kentucky

We have audited, in accordance with the auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined statement of fiduciary net position of the High School Activity Funds (the "Activity Funds") of the Jefferson County Board of Education (the "District") as of June 30, 2015, and the related notes to the combined statement of fiduciary net position, which collectively comprise the Activity Funds' basic financial statement and have issued our report thereon dated November 6, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Activity Fund's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Activity Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Activity Fund's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statement will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also noted certain other matters that we reported to management of the District in a separate letter dated November 6, 2015.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Activity Fund's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Activity Fund's internal control and compliance. According, this communication is not suitable for any other purpose.


Louisville, Kentucky
November 6, 2015